

# Washington, Thursday, January 29, 1942

# Rules, Regulations, Orders

## TITLE 8-ALIENS AND NATIONALITY

CHAPTER I-IMMIGRATION AND NATURALIZATION SERVICE

[1st Sup. to General Order No. C-31]

REPEAL OF SECTION OF THE IMMIGRATION RULES AND REGULATIONS OF JANUARY 1, 1930, Edition of December 31, 1936

JANUARY 26, 1942.

Pursuant to the authority contained in section 23 of the Act of February 5, 1917 (39 Stat. 892; 8 U.S.C. 102); sections 14, 15, and 24 of the Act of May 26, 1924 (43 Stat. 162, 8 U.S.C. 214; 43 Stat. 162, 47 Stat. 524, 54 Stat. 711, 8 U.S.C. 215; 43 Stat. 166, 8 U.S.C. 222); section 1 of Reorganization Plan No. V (5 F.R. 2223); section 37(a) of the Act of June 28, 1940 (54 Stat. 675; 8 U.S.C. 458); § 90.1, Title 8, Chapter I, Code of Federal Regulations (5 F.R. 3503) and all other authority conferred by law, Paragraph 2 of Sub-division I of Rule 7 of the Immigration Rules and Regulations of January 1, 1930, Edition of December 31, 1936, is canceled.

> LEMUEL B. SCHOFIELD, Special Assistant to the Attorney General.

Approved:

FRANCIS BIDDLE. Attorney General.

[F. R. Doc. 42-781; Filed, January 28, 1942; 10:55 a. m.

TITLE 10—ARMY: WAR DEPARTMENT

CHAPTER V-MILITARY RESERVA-TIONS AND NATIONAL CEME-TERIES

PART 52—REGULATIONS AFFECTING MILITARY RESERVATIONS 1

POST COMMANDER

§ 52.18 General duties.

(b) Mess attendants and janitors-(1) Mess attendants. Post commanders

1 § 52.18 (b) (1) is amended.

may authorize the hire of civilian personnel as permanent mess attendants in messes of companies, detachments, or similar units, including hospitals and general messes, and are authorized the use of enlisted men as permanent mess attendants. The use of civilian mess attendants on the same post where enlisted mess attendants are used, either permanently or by detail, will not be permitted without approval of the army or similar higher echelon commander. See paragraph 15b, AR 210-50.<sup>2</sup> (R.S. 161; 5 U.S.C. 22) [Par. 16a, AR 210-10, Dec. 20, 1940, as amended by Cir. 18, W.D., Jan. 22, 1942]

- [SEAL]

E. S. ADAMS, Major General, The Adjutant General.

[F. R. Doc. 42-767; Filed, January 23, 1942; 10:22 a. m.]

#### CHAPTER IX-TRANSPORT

PART 94-PRIORITIES FOR AIR TRANSPOR-TATION 3

Pursuant to the authority vested in the Secretary of War by Executive Order No. 8974,4 the following regulations are issued for the guidance of all air carriers in determining priorities for air transportation:

§ 94.1 Order of priorities on air carriers. (a) Transportation priorities shall be provided in the following order:

(1) Personnel of the White House upon personal request and identification.

(2) Army, Navy, and Marine Corps airplane pilots of their respective Ferrying Commands traveling under orders, upon presentation of such identifying orders.

(3) Military personnel (War, Navy, and Marine Corps, including the allied military personnel) who present travel orders directing travel by air.

6 F.R. 6441.

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<sup>&</sup>lt;sup>2</sup> Administrative regulations of the War Department relative to unit and similar funds.



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- (4) Army and Navy equipment, ammunition, supplies, and materials essential to the war effort ordered for air movement by the War Department (Assistant Chief of Staff, G-4). Requests for such movements will be made upon the Air Transport Priority and Assignment Section (Office of the Assistant Chief of Staff, G-4, Department of Commerce Building, Room 5317, Telephone Executive 2460, Extension 1240).
- (5) Personnel of government departments and agencies and personnel whose activities are essential to the war effort, other than military personnel, traveling on specific orders for priority travel by air which certifies such travel is necessary to the successful prosecution of the war effort.
- (i) The Air Transport Industry Representative may route on any airline or any flight consistent with the required arrival at destination and availability of the passenger for departure.

  (ii) Clearing of space for passengers

or cargo of higher priority classifications than "other than military" may require displacement of passengers in this classification.

(iii) Use of the certificate below makes it mandatory upon air carriers to provide space for transportation stated, removing passengers and cargo if neces-

sary.

(iv) Airline office should be contacted for reservation and to register priority as soon as possible, because priority passengers in the same classification will be carried in order of the time reservation was made and priority established, if a schedule cannot accommodate all priority requests made for it.

(v) This form must be surrendered to the air carrier on which flight originates and passenger should be required to present it in advance to establish priority classification clearly. If trip consists of several stops, carrier will stamp tickets "Priority" to insure proper handling at

other cities.

(vi) This form must bear the signature of an approved executive of the issuing Federal Department or Agency. When necessary, a telegram addressed to the person requiring priority, worded as below, and signed by an approved

executive will suffice, and the form will be completed by the passenger at an airline office.

FORM OF CERTIFICATE

(Department or Agency of Federal Government)

> (Place) Date

To: Air Transport Industry Representative

(City of origin of flight)

I certify that air transportation from

for \_\_\_\_\_ is necessary to the successful prosecution of the war effort and is hereby granted priority under classification "other than military."

> ------(signed) (title)

(It is suggested that each Department or Agency duplicate this form on its own stationery to be distributed to those persons authorized to certify the necessity for priority air travel.)

(b) Compliance with the regulations in this section shall be mandatory when an emergency need arises. (Sec. 1, 39 Stat. 645; 10 U.S.C. 1361) [Directives No. 1 and No. 2. Priorities for Air Transportation, Headquarters, Army Air Forces, W.D., dated Jan. 15, 1942 and Jan. 23, 1942, respectively]

[SEAL]

E. S. Adams, Major General. The Adjutant General.

[F. R. Doc. 42-766; Filed, January 28, 1942; 10:22 a. m.]

# TITLE 22—FOREIGN RELATIONS

CHAPTER I—DEPARTMENT OF STATE

PART 58-CONTROL OF PERSONS ENTERING AND LEAVING THE UNITED STATES PUR-SUANT TO THE ACT OF MAY 22, 1918, AS AMENDED

RULES AND REGULATIONS OF THE INTERDE-PARTMENTAL VISA REVIEW COMMITTEE

Adopted at Washington, January 26, 1942, Effective January 27, 1942

Pursuant to the provisions of the act of Congress approved on May 22, 1918 (40 Stat. 559) as amended by the act of Congress approved on June 21, 1941 (55 Stat. 252), to Proclamation 2523 of November 14, 1941 (6 F.R. 5821), and to the Code of Federal Regulations, title 22, chapter I, part 58, entitled Control of Persons Entering and Leaving the United States, the interdepartmental committee of review provided for in § 58.57 (c) of the Code (6 F.R. 5933) to consider the advisory opinions of the interdepartmental committee regarding approval or disapproval of applications filed by, or on behalf of, aliens for the issuance of visas, has been established

- and hereby promulgates the following rules and regulations.

Interdepartmental Visa Review Committee.

WILLIAM ROY VALLANCE, Chairman.

Sec. 58.101 Name. Force and effect. 58.102 Composition of the Review Com-58.103 mittee. 58.104 Quorum. Secretary and assistant secretaries of 58.105 the Review Committee. 58.106 Administration of oaths and affirma-58.107 Intermediaries. Admission to practice. 58.108 Substitution or withdrawal of-attor-58.109 neys: Application for appearance. Personal representation permitted. Sponsors, agents, or other intermedi-58.111 aries. 58.112 Application for appearance by alien in the United States, or by attorney, sponsor, agent, or other intermediary. 58.113 Compensation. Notice of review desired by the Sec-58.114 retary of State or by a member of the interdepartmental committee. Copies of notice of review or copies of 58.115 application for appearance. Docketing cases. Calendars. 58.117 58.118 Place of hearing, Notice of hearing. Persons to be notified. 58.119 58.120 Good and sufficient notice. 58.121 Call of calendar and assignment for 58.122 hearing. Failure to appear.
Limitation of time and of appearance. 58.123 58.124 58.125 Consolidation of two or more analogous cases, or of two or more cases involving members of the same family.

Nature of evidence. 58.126 58.127 Interrogatories by members of the Review Committee. 58.128 False or misleading statements. 58.129 Opinion of the Review Committee. 58.130 Confidential records. Inquiries regarding cases. 58.131 58.132 Change of address. Definition of "United States". 58.133 Computation of time. 58.134 58.135 Changes in rules and regulations. 58.136 Effective date.

§ 58.101 Name. The interdepartmental committee of review shall be known as the "Interdepartmental Visa Review Committee" and is referred to herein as the Review Committee.\*

\*§§ 58.101 to 58.136, inclusive, issued under the authority contained in 40 Stat. 559, 55 Stat. 252, 22 U.S.C. 223-226; Proc. 2523, 6 FR. 5821; 22 C.F.R. 58.57 (c), 6 F.R. 5933.

§ 58.102 Force and effect. The Review Committee shall be governed by the rules and regulations now or hereafter prescribed, which shall continue in force and effect except as provided for in § 58.135.\*

§ 58.103 Composition of the Review Committee. (a) The Review Committee shall be composed of representatives of each of the following agencies: Department of State; War Department; Federal Bureau of Investigation, Department of Justice; Immigration and Naturalization Service, Department of Justice; and Navy Department.

(b) The Review Committee shall exercise its functions through Divisions now or hereafter created, each of which shall be composed of a representative from each of the agencies mentioned in § 58.103 (a). The senior representative of the Department of State shall be chairman of the Review Committee. The representative of the Department of State shall be chairman of the Division of which he is a member. In his absence the representative of each of the other agencies shall act as chairman in the order stated in § 58.103 (a).

(c) Any of the agencies referred to in § 58.103 (a) may appoint an alternate.\* § 58.104 Quorum. (a) Three mem-

§ 58.104 Quorum. (a) Three members of the Review Committee shall constitute a quorum at any regular or special meeting of a Division for the purpose of conducting a hearing: Provided, That no final opinion shall be entered without obtaining the advisory opinion of a representative of each of the agencles designated in § 58.103 (a).

(b) In the absence of a quorum any attending member of the Review Committee may adjourn the Division.\*

§ 58.105 Secretary and assistant secretaries of the Review Committee. (a) The secretary of the Review Committee shall be in charge of the office and shall be responsible for the conduct thereof, including the recording, calendaring, and filing of cases. The secretary shall also prepare and keep the minutes of the meetings; enter standing orders; attend to the correspondence; and have custody of the records and the seal of the Review Committee. The secretary of the Review Committee, or one of the assistant secretaries thereof as designated, may certify appropriate documents under the seal of the Review Committee.

(b) The secretary of the Review Committee, or one of the assistant secretaries thereof as assigned, shall attend the meetings and hearings of the Divisions and shall be responsible for the correspondence, records, and minutes of the Divisions; for the recording of testimony; and for the recording, calendaring, and filing of cases.\*

§ 58.106 Administration of oaths and affirmations. The secretary of the Review Committee, an assistant secretary thereof, or a member of the Review Committee, authorized by law to administer an oath, shall administer oaths or affirmations to witnesses.\*

§ 58.107 Intermediaries. A person having a legitimate interest in a case may act as an intermediary, but no person who has received or has been promised remuneration for his services in a particular case shall be allowed to act as an intermediary unless he is an attorney of record. The statement of an intermediary may be oral or written.

§ 58.108 Admission to practice. (a) If the intermediary is an attorney at law, he shall file an application on form IVRC-1. Such application shall be considered a representation on his part that he has been admitted to the practice of law before a court of record in a state, territory, or insular possession of the

United States, or in the District of Columbia; however, such attorney shall state, in his application for appearance, the name and place of any court of record before which he has been admitted to practice, and shall state whether he has ever been disbarred (see § 58.108 (b)).

(b) An attorney, while under disbarment or suspension by any court of record or by the Attorney General under the provisions of rule 28 of the Immigration Rules and Regulations of the Department of Justice (8 CFR 167.5 as revised in 6 F.R. 229), shall not be permitted to practice before the Review Committee.

(c) The Review Committee may suspend an attorney for misconduct during the course of, or in connection with, any proceeding before the Review Committee: *Provided*, That an early opportunity for a hearing shall be afforded.\*

§ 58.109 Substitution or withdrawal of attorneys: Application for appearance.
(a) An attorney of record appearing in a case before the Review Committee, who desires to withdraw, must give prompt notice of his intended withdrawal to the Review Committee and to his client, stating to the Review Committee the reasons for such withdrawal.

(b) When an attorney of record has withdrawn, an attorney subsequently appearing shall immediately file an application for appearance on form IVRC-1.\*

§ 58.110 Personal representation permitted. Any alien within the United States, or a citizen thereof, whether or not the citizen is in the United States, may appear in person before the Review Committee if he has a legitimate interest in a case.\*

§ 58.111 Sponsors, agents, or other intermediaries. A sponsor, agent, or other intermediary, who is not appearing as an attorney of record in the case pending before the Review Committee, may appear as a witness at a hearing of the Review Committee (see § 58.124) or may submit affidavits.\*

§ 58.112 Application for appearance by alien in the United States, or by attorney, sponsor, agent, or other intermediary. (a) A sponsor, agent, or other intermediary of an alien in the United States or abroad, or the attorney for such sponsor, agent, or other intermediary, who desires to file an application for appearance before the Review Committee, shall file such application on form IVRC-1. An application for appearance may also be filed by an alien who is in the United States as defined in § 58.133 or by his attorney (see § 58.115).

(b) The application shall be verified by the person who signs it.\*

§ 58.113 Compensation. Any individual executing an application for appearance shall state therein the total compensation, received or to be received, for all his services, rendered or to be rendered, in connection with the visa sought, setting forth in full any agreement concerning compensation. If the agreement is in writing, a copy thereof shall be attached to the application for appearance (form IVRC-1).\*

§ 58.114 Notice of review desired by the Secretary of State or by a member of the interdepartmental committee. (a) When a review is desired by the Secretary of State a notice thereof shall bear a caption in the following form:

INTERDEPARTMENTAL VISA REVIEW COMMITTEE—NOTICE OF REVIEW

Docket No. \_\_\_\_

Re: \_\_\_\_\_

Applicant for visa (Here insert name of visa applicant concerned. If the applicant is a married woman her given name (not the given name of her husband) shall be used, preceded by "Mrs.")

(b) If a member of the interdepartmental committee is not in accord with the opinion of the majority of that committee and desires that the case be presented for review by the Review Committee, he should request the secretary of the interdepartmental committee to prepare and file a notice of review. The notice of review shall read as follows:

INTERDEPARTMENTAL VISA REVIEW COMMITTEE—NOTICE OF REVIEW

Docket No. \_\_\_\_\_

Applicant for visa (Here insert name of visa applicant con-cerned. If the applicant is a married woman her given name (not the given name of her husband) shall be used preceded by "Mrs.")
This case was presented to Interdepart-

mental Committee · No.

was approved This opinion was believed improper by a member of that committee, who has requested that the opinion be reviewed by the Interdepartmental Visa Review Committee.

Secretary of Committee No. \_\_\_\_\_

§ 58.115 Copies of notice of review or copies of application for appearance. (a) A notice of review under § 58.114 shall be filed in sextuplicate.

(b) An application for appearance under § 58.112 shall be filed in duplicate

original copies.\*

§ 58.116 Docketing cases. (a) Upon receipt of a notice of review or of an application for appearance, the case shall be docketed and assigned a docket number.

(b) All parties concerned in the case are required to place the docket number assigned under § 58.116 (a) on all written statements, papers, or documents, relating to the case which are thereafter filed with the Review Committee.\*

§ 58.117 Calendars. (a) General calendar: Each case shall be placed upon the general calendar of the Review

Committee.

(b) Hearing calendar: The secretary shall prepare a hearing calendar. A case will be placed upon this calendar for good cause shown.\*

§ 58.118 Place of hearing. Hearings of all cases will be held at the hearing rooms of the Review Committee in Wash-

ington, D. C.\*

§ 58.119 Notice of hearing. (a) When a case has been placed upon the hearing calendar the secretary shall, not less than ten days in advance, send notice of the day assigned for the hearing to all persons entitled to such notice pursuant to §§ 58.111, 58.112, and 58.120.

(b) Upon receipt of such a notice the person notified, if he is unable to appear on the day fixed, shall, as soon as possible, so inform the Review Committee by registered letter or by telegraph, giving the reasons for such inability to appear.

(c) If the Review Committee considers such reasons valid, the secretary shall place the case upon a subsequent

hearing calendar.

(d) If the Review Committee considers the reasons inadequate, the secretary shall so notify the person concerned; and if such person fails to appear, the Review Committee may consider the case without a hearing.

(e) The Review Committee may, on its own motion, change the date of hearing. In such event the secretary shall notify the person or persons concerned of the change and place the case on a subsequent hearing calendar.\*

§ 58.120 Persons to be notified. All notices prescribed by these rules, shall be sent to the following persons, except as otherwise prescribed for in the rules:

(a) The attorney of record or other intermediary for an alien in the United States or, in the absence of such attorney, the said alien: and

(b) The attorney of record or other intermediary for the sponsor or, in the absence of such attorney, the sponsor who signs part B of form BC of the Visa Division. Department of State.

§ 58.121 Good and sufficient notice. Any notice prescribed by these rules, when directed to the address furnished by any person entitled to receive it, shall be deemed good and sufficient notice.\*

§ 58.122 Call of calendar and assignment for hearing. The calendar of hearings will be called at 9:30 a.m., or at such other time as may be designated by the Review Committee, and hearings

will be assigned.\*

§ 58.123 Failure to appear. When an applicant for appearance fails to appear at the time set for the hearing of any case, the Review Committee may proceed to consider the case without his testimony or, if he is the only applicant for appearance in such case, without a hearing.\*

§ 58.124 Limitation of time and of appearance. (a) A period not exceeding thirty minutes shall be allowed for the hearing of a case. In the discretion of the Review Committee, this period may be extended upon request to be made at the time of the hearing.

(b) The Review Committee may grant such limited time as in its discretion it may deem to be appropriate for the appearance of an alien who is in the United States and/or for the appearance of an alien's sponsors or other interested persons, who may submit oral or written statements. The term "other interested persons" includes attorneys, agents, or other intermediaries.\*

§ 58.125 Consolidation of two or more analogous cases, or of two or more cases involving members of the same family. In the discretion of the Review Committee, or upon written application setting forth the grounds in support thereof duly verified by the person or persons concerned and filed with the Review Committee at least five days before the date set for a hearing, two or more analogous cases, or two or more cases involving members of the same family, may be consolidated by the Review Committee and heard or considered at the same time as if they were one case.\*

§ 58.126 Nature of evidence. Evidence may, in the discretion of the Review Committee, be received at the hearing even if inadmissible under the rules of evidence applicable to court

procedure.

(b) Any written statement, paper, or document in a foreign language, submitted to the Review Committee, shall have attached thereto a translation thereof in the English language, sworn to by the translator to be a complete and accurate translation of such statement, paper, or document. The translator's qualifications shall be recorded on one or more separate sheets of paper and enclosed with the translation.

§ 58.127 Interrogatories by members of the Review Committee. A member of the Review Committee may, during any part of the proceeding, interrogate any person appearing before the Review Committee.\*

§ 58.128 False or misleading statements. Any false or misleading statement of fact made during the course of. or in connection with, any case pending before the Review Committee, may result in prosecution of the person or persons responsible for making such . false or misleading statement.\*

§ 58.129 Opinion of the Review Committee. Subsequent to the hearing, the Review Committee shall proceed to consider the case in accordance with the

following procedure:

(a) Each member of the Review Committee shall, while the case of an applicant for a visa is under consideration, express his opinion of the applicant's eligibility for a visa, and such opinion shall be made of record.

(b) The record of the opinion of each member of the Review Committee shall

be confidential.

(c) The opinion of a majority, duly recorded, shall constitute the opinion of the Review Committee (see § 58.104 (a)).\*

§ 58.130 Confidential records. Confidential records in the possession of the Review Committee shall not be disclosed under any circumstances.\*

§ 58.131 Inquiries regarding cases. Except as otherwise provided for by these rules, all inquiries concerning a case or its disposition by the Review Committee. and all requests for forms mentioned herein, should be addressed to the Visa Division, Department of State, Washington, D. C.\*

§ 58.132 Change of address. Notice of a change in the address of an attorney appearing in a case pending before the Review Committee, or of an applicant for appearance, shall be sent promptly to the Interdepartmental Visa Review Committee, Department of State,

Washington, D. C. A separate notice of a change of address shall be sent for each case in which said attorney or said

applicant appears.\*

§ 58.133 Definition of "United States". Except as otherwise provided for by these rules, the term "United States" includes the individual States, the District of Columbia, Alaska, the Panama Canal Zone, the Philippine Islands, Hawaii, Puerto Rico, the Virgin Islands, Guam, American Samoa, and all territory and waters, continental or insular, subject to the jurisdiction of the United States.\*

§ 58.134 Computation of time. Whenever these rules prescribe a time for the performance of any act, Sundays and the holidays enumerated below shall count as other days, except that when the time prescribed for the performance of an act expires on a Sunday or on a legal holiday such time shall extend to and include the next succeeding day that is not such a Sunday or such a legal holiday. The holidays envisaged herein are: New Year's Day, January 1; Washington's Birthday, February 22; Inauguration Day, January 20 every fourth year; Decoration Day, May 30; Fourth of July; Labor Day, first Monday in September; Armistice Day, November 11; Thanksgiving day, fourth Thursday in November: and Christmas Day, December 25.\*

§ 58.135 Changes in rules and regulations. The Review Committee may, from time to time, by a majority vote, add to, amend, modify, repeal, or suspend its rules and regulations.\*

§ 58.138 Effective date. These rules shall become effective on January 27,

1942.\*

[F. R. Doc. 42-768; Filed, January 27, 1942; 12:09 p. m.]

#### TITLE 26—INTERNAL REVENUE

CHAPTER I—BUREAU OF INTERNAL REVENUE

SUBCHAPTER A—INCOME AND EXCESS-PROFITS TAXES

[T. D. 5113]

PART 3-INCOME TAX UNDER THE REVENUE ACT OF 1936

PART 9-INCOME TAX UNDER THE REVENUE ACT OF 1938

PART 19—INCOME TAX UNDER THE INTERNAL REVENUE CODE

Gain or Loss Upon Repossession of Real Property Upon Default Under Deferred Payment Sale Not on the Installment Sale, Where Title Had Previously Passed to the Purchaser

Paragraph 1. Section 19.44—4 of Regulations 103 [Part 19, Title 26, Code of Federal Regulations, 1940 Sup.] and article 44—4 of Regulations 101 [§ 9.44—4, Title 26, Code of Federal Regulations, 1939 Sup.] are amended by striking from the second paragraph the last four sentences and by inserting in lieu thereof the following:

If the vendor has previously transferred title to the purchaser, and the

purchaser defaults in any of his payments, and the vendor accepts a voluntary reconveyance of the property, in partial or full satisfaction of the unpaid portion of the purchase price, the receipt of the property so reacquired, to the extent of its fair market value at that time, including the fair market value of fixed improvements placed on the property by the purchaser, shall be considered as the receipt of payment on the obligations satisfied. If the fair market value of the property is greater than the basis of the obligations of the purchaser so satisfied (generally, such basis being the fair market value of such obligations previously recognized in computing income), the excess constitutes ordinary income, and if the value of such property is less than the basis of such obligations, the difference may be deducted as a bad debt if ascertained to be worthless and charged off within the taxable year, except that if the obligations satisfied are securities (as defined in section 23 (k) (3) and section 117 (f)) any gain or loss resulting from the transaction is a capital gain or loss subject to the provisions of section 117. If the property reacquired is subsequently sold, the basis for determining gain or loss is the fair market value of the property at the date of reacquisition including the fair market value of the fixed improvements placed on the property by the purchaser. See § 19.23 (k)-3 [article 23 (k)-3 of Regulations 1011 with respect to property reacquired in a foreclosure proceeding.

PAR. 2. Articles 44-4 of Regulations 94 [§ 3.44-4, Title 26, Code of Federal Regulations] and of Regulations 86 are amended by striking from the second paragraph the last four sentences and by inserting in lieu thereof the following:

If the vendor has previously transferred title to the purchaser, and the purchaser defaults in any of his payments, and the vendor accepts a voluntary reconveyance of the property, in partial or full satisfaction of the unpaid portion of the purchase price, the receipt of the property so reacquired, to the extent of its fair market value at that time, including the fair market value of fixed improvements placed on the property by the purchaser, shall be considered as the receipt of payment on the obligations satisfied. If the fair market value of the property is greater than the basis of the obligations of the purchaser so satisfied (generally, such basis being the fair market value of such obligations previously recognized in computing income), the excess constitutes ordinary income, and if the value of such property is less than the basis of such obligations, the difference may be deducted as a bad debt if ascertained to be worthless and charged off within the taxable year, except that if the obligations satisfied are of the class specified in section 117 (f), any gain or loss resulting from the transaction is a capital gain or loss subject to the provisions of section 117. If the property reacquired is subsequently sold, the basis for determining gain or loss is the fair market value of the property at the date of reacquisition including the fair market value of the fixed improvements placed

on the property by the purchaser. See article 23 (k)-3 with respect to property reacquired in a foreclosure proceeding.

Par. 3. Articles 354 of Regulations 77 and of 74 and article 46 of Regulations 69 are amended by striking from the second paragraph the last four sentences and inserting in lieu thereof the following:

If the vendor has previously transferred title to the purchaser, and the. purchaser defaults in any of his payments, and the vendor accepts a voluntary reconveyance of the property, in partial or full satisfaction of the unpaid portion of the purchase price, the receipt of the property so reacquired, to the extent of its fair market value at that time, including the fair market value of fixed improvements placed on the property by the purchaser, shall be considered as the receipt of payment on the obligations satisfied. If the fair market value of the property is greater than the basis of the obligations of the purchaser so satisfied (generally, such basis being the fair market value of such obligations previously recognized in computing income), the excess constitutes ordinary income, and if the value of such property is less than the basis of such obligations, the difference may be deducted as a bad debt if ascertained to be worthless and charged off within the taxable year. If the property reacquired is subsequently sold, the basis for determining gain or loss is the fair market value of the property at the date of reacquisition including the fair market value of the fixed improvements placed on the property by the purchaser. See article 193 [153 of Regulations 69] with respect to property reacquired in a foreclosure proceeding.

(This Treasury decision is issued under the authority contained in section 62 of the Internal Revenue Code (53 Stat. 32, 26 U.S.C., Sup. V, 62), section 62 of the Revenue Acts of 1938, 1936, 1934, 1932, and 1928 (52 Stat. 480, 26 U.S.C., Sup. IV, 62; 49 Stat. 1673, 26 U.S.C., Sup. II, 62; 48 Stat. 700, 26 U.S.C. 62; 47 Stat. 191; 45 Stat. 810), and section 1101 of the Revenue Act of 1926 (44 Stat. 111).)

[SEAL] NORMAN D. CANN,

Acting Commissioner of

Internal Revenue.

Approved: January 26, 1942.

John L. Sullivan, Acting Secretary of the Treasury.

[F. R. Doc. 42-783; Filed, January 28, 1942; 11: 00 a. m.]

[T. D. 5112]

PART 30—REGULATIONS UNDER EXCESS PROF-ITS TAX ACT OF 1940

Regulations Amended

Regulations 109 [Part 30, Title 26, Code of Federal Regulations, 1941 Sup.] are amended as follows:

Paragraph 1. Section 30.734-1 (b), as added by Treasury Decision 5045, approved May 3, 1941, is amended by strik-

<sup>&</sup>lt;sup>1</sup>6 F. R. 2303.

ing out subdivision (2) and inserting in lieu thereof the following:

(2) The term "predecessor" means a person (other than the taxpayer) who has transferred property (i) which, for income tax purposes for any taxable year, has at any time been treated, or (ii) which is treated for excess profits tax purposes, as having, in the hands of the taxpayer (or in the hands of a predecessor of the taxpayer under the definition contained in this subparagraph, but without regard to subdivision (i) of that definition) a substituted basis determined directly or indirectly by reference to the basis in the hands of such person.

Par. 2. Section 30.734-2 (c), as added by Treasury Decision 5045, is amended by inserting immediately after the second paragraph the following new paragraphs:

Neither the Commissioner nor the taxpayer is required to adopt an inconsistent position with respect to the treatment of an item or transaction in the determination of the excess profits credit because of the fact that such item or transaction was incorrectly treated in the determination of the income tax liability of the taxpayer, or a predecessor, for a prior taxable year or years, under the law applicable to such year or years. Such item or transaction may, in the determination of the excess profits credit, be treated in a manner consistent with the incorrect treatment accorded in the determination of the income tax liability if neither the Commissioner nor the taxpayer objects. Either the Commissioner or the taxpayer, however, may insist upon the correct treatment of such item or transaction in the determination of the excess profits credit under the law applicable to the excess profits tax taxable year, but such action constitutes the maintenance of an inconsistent position and will result in an adjustment under section 734, if the party insisting upon such treatment is the party who would be adversely affected by such adjustment.

A taxpayer which has taken an inconsistent position with respect to an item or transaction affecting the determination of its excess profits credit may, upon notice to the Commissioner in writing, withdraw from such position.

(This Treasury decision is issued under the authority contained in section 62 of the Internal Revenue Code (53 Stat. 32; 26 U.S.C., Sup. V, 62), as made applicable by section 729 of the Internal Revenue Code, added by the Second Revenue Act of 1940 (Public, No. 801, 76th Congress, third session), and section 734 of the Internal Revenue Code as added by section 11 of the Excess Profits Tax Amendments of 1941 (Public Law 10—77th Congress).)

[SEAL]

NORMAN D. CANN, Acting Commissioner of Internal Revenue.

Approved: January 26, 1942.

John L. Sullivan.

Acting Secretary of the Treasury.

[F. R. Doc. 42-782; Filed, January 28, 1942; 11:00 a. m.]

SUBCHAPTER E — ADMINISTRATIVE PROVI-SIONS COMMON TO VARIOUS TAXES

#### IT.D. 51141

PART 470—TAX-FREE SALES OF ARTICLES FOR USE OF UNITED STATES, ANY STATE, TERRITORY OF THE UNITED STATES, OR ANY POLITICAL SUBDIVISION OF THE FOREGOING, OR THE DISTRICT OF COLUMBIA

Sec.

470.0 Introductory.

470.1 Definitions.

470.2 Sales for the use of the United States.

470.3 Proof of exemption.

470.4 Records.

470.5 Application of regulations.

§ 470.0 Introductory. The regulations in this part deal with the application of the statutory exemptions from excise taxes imposed under Chapters 25 and 29 of the Internal Revenue Code to articles sold for use of the United States.

Section 2700 (b) (1) of the Internal Revenue Code, which relates to the tax imposed by Subchapter A of Chapter 25 on sales of pistols and revolvers, reads as follows:

SEC. 2700. TAX.

(b) Exemptions.

(1) Sales for use of federal government or states. Pistols and revolvers sold for the use of the United States, any State, Territory, or possession of the United States, any political subdivision thereof, or the District of Columbia, shall be exempt from the tax imposed by subsection (a).

SEC. 2721. EXEMPTIONS.

(a) Transfers Exempt. This subchapter and Part VIII of subchapter A of chapter 27 shall not apply to the transfer of firearms (1) to the United States Government, any State, Territory, or possession of the United States, or to any political subdivision thereof, or to the District of Columbia \* \* \*.

Section 3442 (3) of the Internal Revenue Code, which relates to the manufacturers' excise taxes imposed by Chapter 29, reads as follows:

Sec. 3442. Tax-free sales.

Under regulations prescribed by the Commissioner with the approval of the Secretary, no tax under this chapter shall be imposed with respect to the sale of any article—

(3) for the exclusive use of the United States, any State, Territory of the United States, or any political subdivision of the foregoing, or the District of Columbia. \* \* \*

\*§§ 470.0 to 470.5, inclusive, issued under authority contained in sections 2732, 3442 and 3791 of the Internal Revenue Code (53 Stat. 294, 416, 467; 26 U.S.C., 1940 Ed., 2732, 3791).

§ 470.1 *Definitions*. As used in the regulations in this part—

- (a) The term "prime contract" means a contract made by the United States; and the term "prime contractor" means the party contracting with the United States in a prime contract.
- (b) The term "purchase article" means any article purchased as such by the United States under a prime contract.

(c) The term "construction article" means any article for use as equipment, material, or supplies, by a prime contractor in performing a prime contract: Provided, however, That payment for the article is made by the United States.

Provided, however, That payment for the article is made by the United States.

(d) The term "subsidiary article" means any article, which by itself or after being combined by any person with other articles, is incorporated in a purchase article or a construction article.

chase article or a construction article.

(e) The term "incorporated in" refers to any process whereby a subsidiary article enters into the production of another subsidiary article, a purchase article, or construction article, so as to become a part thereof, and not be merely consumed in such production.

(f) The term "subcontract" means a contract for the purchase of subsidiary articles; and the term "subcontractor" means any party to a subcontract other than a prime contractor.\*

§ 470.2 Sales for the use of the United States. Under the regulations in this part, all sales and transfers of purchase articles and construction articles are deemed to be exempt from the excise taxes imposed by Chapters 25 and 29 of the Internal Revenue Code, if they are to be utilized by the United States or to be disposed of by the United States to a foreign government: Provided however, That the price of the purchase article or construction article does not include a tax on the sale or transfer of such article under Chapter 25 or 29 of the Internal Revenue Code.

Subject to the provisions of § 470.3 (b), the exemptions also apply to all subsidiary articles, irrespective of whether the subcontractor is dealing with a prime contractor or with another subcontractor: Provided, however, That (a) the price of the article Goes not include a tax on the sale or transfer thereof under Chapter 25 or 29 of the Internal Revenue Code, and (b) the article is included at such tax-free basis in the price of the purchase article, construction article, or other subsidiary article in which it is incorporated.

The exemptions do not apply in any case where an article is sold or transferred at a price including a tax imposed under Chapter 25 or 29 on the sale or transfer of such article. However, the inclusion of a subsidiary article, which was sold or transferred by the producer thereof at a price including tax, in another subsidiary article, purchase article or construction article will not defeat the exemption applicable with respect to such other subsidiary article, purchase article, or construction article, if the price of such latter articles does not include a tax on the sale or transfer thereof.

The application of these exemptions is illustrated, in part, by the following examples:

Example 1. A prime contractor producing automobiles for the United States orders the tires needed for such automobiles from subcontractor A, the producer thereof, and also orders generators from subcontractor B, who for the pro-

duction of the generators orders rubber insulated wire from the producer or subcontractor C. The sales by the prime contractor and all the subcontractors are exempt, if in each case the sale price does not include a tax imposed under Chapter 29 of the Internal Revenue Code on the sale of the article. In this example, the exemption would not apply to the rubber insulated wire if sold at a price including tax. But the fact that such wire is included at that price in the cost of the generator and the automobile would not defeat the exemption applicable to the generator and the automobile, if they are sold at a price not including a tax on the sale or transfer thereof.

Example 2. A prime contractor engaged in the alteration and repair of a warehouse leased by the United States purchases certain refrigerating components for installation in the warehouse. The sale of the refrigerating components by the producer to the prime contractor is exempt if made at a price not including tax. In this example, the exemption would not be defeated merely because the use of the refrigerating components might ultimately inure to the lessor upon termination of the lease.\*

§ 470.3 Proof of exemption—(a) Purchase articles and construction articles. In the case of purchase articles and construction articles, the exemption shall be evidenced by a properly executed certificate, Form 1094. Such form may be spect to transactions involving construction articles.

In all cases, the exemption certificate, Form 1094; shall be executed by an authorized officer or representative of the United States, and shall be furnished to the prime contractor, where the purchase article, or construction article, or any subsidiary article to be incorporated in such article is to be purchased on a taxfree basis. Where the prime contract contemplates that only the purchase article or the construction article is to be purchased on a tax-free basis, the exemption certificate shall include an appropriate statement limiting its application to such article. Where the prime contract contemplates that not only the purchase article or construction article (whether or not taxable) but one or more subsidiary articles to be incorporated therein are to be purchased on a tax-free basis, the exemption certificate shall include an appropriate statement authorizing the prime contractor to issue certificates of exemption with respect to such subsidiary articles.

A single certificate of exemption, Form 1094, may be given with respect to all the purchase articles and construction articles coming within the subject matter of a single contract.

(b) Subsidiary articles. In the case of tax exempt sales or transfers of subsidiary articles coming within the scope of these regulations, the exempt character of the sale or transfer shall be evidenced by a certificate of exemption executed by the vendee and furnished to his vendor substantially in whichever of the following forms is applicable:

EXEMPTION CERTIFICATE

(For use by prime contractor)

(Date)

The undersigned hereby certifies that the articles specified in the accompanying order or on the reverse side hereof are purchased

(Name of vendor)

States under government contract (Number

; that he now has in

or other identification)

his possession a certificate of exemption furnished by the United States with respect to such contract; and that such certificate authorizes him to issue this exemption certificate.

It is understood that the fraudulent use of this certificate to secure exemption will subject the undersigned and all guilty parties to a fine of not more than \$10,000, or to imprisonment for not more than five years, or both, together with costs of prosecution.

(Name)

(Address)

EXEMPTION CERTIFICATE

(For use by subcontractor)

(Date)

The undersigned hereby certifies that the articles specified in the accompanying order or on the reverse side hereof are purchased from \_\_\_\_\_\_ for incorporation

(Name of vendor) which are to be

(Subsidiary articles)

delivered to \_\_\_\_\_; that (Subcontractor's vendee)

the price to be charged said vendee contemplates that the aforesaid articles and the subsidiary articles are to be purchased on a tax-free basis; and that the undersigned now has in his possession an exemption certificate furnished by said vendee certifying that the above-named subsidiary articles are to be incorporated ultimately in other articles for use of the United States under government contract

(Number or other identification)
It is understood that the fraudulent use of this certificate to secure exemption will subject the undersigned and all guilty parties to a fine of not more than \$10,000, or to imprisonment for not more than five years, or both, together with costs of prosecution.

(Name)

(Address)

An exemption certificate shall not be issued by a prime contractor with respect to any subsidiary article to be incorporated in the purchase article or construction article covered by his prime contract unless he is so authorized by the exemp-

tion certificate, Form 1094, issued to him by the United States.

An exemption certificate shall not be issued by a subcontractor with respect to any subsidiary article coming within the subject matter of the subcontract with his vendee unless (1) the subsidiary article is purchased on a tax-free basis and will be included at such basis in the price charged by the subcontractor to his vendee and (2) the subcontractor has received a certificate of exemption from his vendee certifying that the subsidiary article is destined for use of the United

States under a specified government contract.

The exemption certificate shall be executed by an officer of the corporation, where the prime contractor or subcontractor is incorporated, a member of the firm, where the prime contractor or subcontractor is not incorporated, or in any case, by an individual specifically designated and authorized for that purpose by the prime contractor or subcontractor.

A single certificate of exemption may be given with respect to all subsidiary articles to be purchased under a single subcontract. The certificate of exemption shall be given in all cases by the prime contractor or subcontractor purchasing the subsidiary article to the vendor subcontractor, where such article or another subsidiary article to be incorporated therein is to be purchased on a tax-free basis.\*

§ 470.4 Records. Every person making tax-free sales or transfers of purchase articles, construction articles, and subsidiary articles under these regulations shall maintain accurate and complete records with respect to all such transactions. The records of a prime contractor shall include a copy of the contract made with the United States, the exemption certificate furnished to the prime contractor under such contract, and copies of all exemption certificates furnished by him to his subcontractors. The records of a subcontractor shall include the exemption certificate furnished him by his vendee and copies of all exemption certificates furnished by him to his vendors. Such records shall at all times be open for inspection by internal revenue officers, and shall be maintained for a period of at least four years from the last day of the month following the month in which the tax-free sale or transfer was made.\*

§ 470.5 Application of regulations. For the period of the emergency and until further notice, the regulations in this part may be followed, in lieu of existing regulations, with respect to prime contracts and subcontracts in effect on, or made on or after, the effective date of the regulations in this part; but with respect to a contract in effect on such date, the regulations in this part shall apply only to purchase articles, construction articles and subsidiary articles, delivered on or after such date by the manufacturer, producer, or importer thereof to his vandee.

The regulations in this part may, in so far as applicable, also be followed with respect to sales and transfers of articles taxable under Chapters 25 and 29 of the Internal Revenue Code for the exclusive use of any State, Territory of the United States, political subdivision of the foregoing such as a county, city, town, or other municipality, or the District of Columbia.\*

[SEAL]

Norman D. Cann, Acting Commissioner of Internal Revenue.

Approved: January 27, 1942.

JOHN L. SULLIVAN,

Acting Secretary of the Treasury.

[F. R. Doc. 42-784; Filed, January 28, 1942; 11:00 a. m.]

TITLE 30-MINERAL RESOURCES

CHAPTER III—BITUMINOUS COAL DIVISION

[Docket No. A-1260]

PART 331-MINIMUM PRICE SCHEDULE, DISTRICT No. 11

ORDER GRANTING TEMPORARY RELIEF AND CONDITIONALLY PROVIDING FOR FINAL RE-LIEF IN THE MATTER OF THE PETITION OF DISTRICT BOARD NO. 11, FOR THE ES-TABLISHMENT OF PRICE CLASSIFICATIONS AND MINIMUM PRICES IN SIZE GROUPS 26-29, INCLUSIVE, FOR THE COALS OF THE RIO GRANDE MINE (MINE INDEX NO. 271) OF THE RIO GRANDE COAL CORPORATION, A CODE MEMBER IN DISTRICT NO. 11, FOR TRUCK SHIPMENT AND FOR CORRECTION OF THE LOCATION OF SAID MINE AS SHOWN IN THE SCHEDULE OF EFFECTIVE MINIMUM PRICES FOR DISTRICT NO. 11 FOR TRUCK SHIPMENTS

An original petition, pursuant to section 4 II (d) of the Bituminous Coal Act of 1937, having been duly filed with this Division by the above-named party, requesting the establishment, both temporary and permanent, of price classifica-

tions and minimum prices for the coals of the Rio Grande Mine (Mine Index No. 271) of the Rio Grande Coal Corporation, a code member in District No. 11 for Truck Shipment and the correction of the location of this mine, shown in the Schedule of Effective Minimum Prices for District No. 11 For Truck Shipment, as being situated in Clay County, Indiana, to Vigo County, Indiana; and

It appearing that a reasonable showing of necessity has been made for the granting of temporary relief in the manner hereinafter set forth; and

No petitions of intervention having been filed with the Division in the aboveentitled matter; and

The following action being deemed necessary in order to effectuate the pur-

position of the above-entitled matter, temporary relief is granted as follows: Commencing forthwith §.331.24 (General prices in cents per net ton for shipment into all market areas) in the Schedule of Effective Minimum Prices for District No. 11 For Truck Shipments is supplemented to include the following price classifications and minimum prices:

Production Management a Bureau of Industry Advisory Committees, hereinafter referred to as the Bureau, which poses of the Act;

It is ordered, That, pending final disshall serve as a central point of clearance in connection with the formation and operation of Committees. There shall be a Chief of the Bureau, appointed by and responsible to the Director General,

acting in association with the Associate Director General. The Chief of the Bureau shall appoint such personnel as he shall deem necessary to carry out the duties assigned to the Bureau herein. (c) Each Committee shall be presided

sociate Director General.

over by a Government Presiding Officer who shall be selected by the Branch Chief concerned with the approval of the Director of the Division or such official as the Director General may designate.

7, 1941, and Executive Order No. 8875,3

dated August 28, 1941, it is hereby or-

(a) Industry Advisory Committees and subcommittees thereof (hereinafter

referred to as Committees) shall be formed in the Office of Production Man-

agement and meetings and conferences

between officials of the Office of Produc-

tion Management and representatives of

industry shall be held in accordance with

such procedure as may be prescribed from time to time by the Director Gen-

eral, acting in association with the As-

(b) There shall be in the Office of

dered that:

(d) The functions of a Committee shall be:

(1) To discuss any subject pertinent to the war program at meetings duly called in accordance with this Regulation.

(2) To collect and furnish information, to render advice and to make recommendations to the Government Presiding Officer when requested by him to

do so:
(3) To be continuously available to provide information, to advise and consult with the Government Presiding

(e) A Committee shall not undertake to determine policies for the industry nor shall it attempt to compel or coerce any person to comply with any request or order made by the Government Presiding Officer or any public authority nor shall the members of a Committee reach any agreement or understanding among themselves or with the Government Presiding Officer regarding specific action to be taken by the industry: Provided, however, That agreement on the part of Committee members with respect to recommendations shall not be prohibited.

(f) All-decisions as to what action shall be taken by the industry or by any particular company within the industry

Truck Shipments 1

' [Prices in cents per net ton for shipment into all market areas]

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<sup>1</sup> The foregoing prices are to be read in the light of the classifications, prices, instructions, exceptions and other provisions contained in the Schedule of Effective Minimum Prices for District No. 11, For Truck Shipments.

\* Prices proviously established for Size Groups, 1-16, inclusive.

\* Previously shown in error as Clay County.

(†) Indicates no prices sought for these Size Groups.

It is further ordered, That pleadings in opposition to the original petition in the above-entitled matter and applications to stay, terminate or modify the temporary relief herein granted may be filed with the Division within forty-five (45) days from the date of this Order, pursuant to the Rules and Regulations Governing Practice and Procedure before the Bituminous Coal Division in Proceedings Instituted Pursuant to section 4 II (d) of the Bituminous Coal Act of 1937.

It is further ordered, That the relief herein granted shall become final sixty (60) days from the date of this Order. unless it shall otherwise be ordered.

Dated: January 26, 1942.

DAN H. WHEELER, [SEAL] Acting Director.

[F. R. Doc. 42-778; Filed, January 28, 1942; 10:41 a. m.]

## TITLE 32—NATIONAL DEFENSE

CHAPTER IX-OFFICE OF PRODUC-TION MANAGEMENT 1

SUBCHAPTER A-GENERAL PROVISIONS [Regulation No. 12]

INDUSTRY ADVISORY COMMITTEES-AUTHOR-IZING THEIR FORMATION AND REGULATING THEIR OPERATION: ESTABLISHING A BUREAU OF INDUSTRY ADVISORY COMMITTEES AND PRESCRIBING ITS DUTIES AND FUNCTIONS: AND SUPERSEDING REGULATIONS NOS. 7 AND 7-A

By virtue of the authority vested in the Office of Production Management by Executive Order No. 8629,2 dated January

<sup>&</sup>lt;sup>1</sup> The Office of Production Management was abolished by E.O. 9040, 7 F.R. 527, and its functions transferred to the War Production Board.

<sup>\*6</sup> F.R. 191.

<sup>\*6</sup> F.R. 4483.

shall be made by the Government Presiding Officer with the approval of the appropriate Branch Chief. No such actions shall be taken until formally requested. All requests for action shall be made in writing and directed to each company which is to participate in such action over the name of the Government Presiding Officer. Each such request for action shall be submitted through the appropriate Assistant General Counsel to the General Counsel for approval prior to issuance. The General Counsel shall, whenever he deems it necessary, clear such a request with the Attorney Gen-

- (g) It shall be the duty of the Chief of the Bureau:
- (1) To pass upon the membership of all Committees and to issue all letters inviting persons to serve as members of a Committee.

(2) To issue all notices of meetings of Committees.

(3) To maintain a complete and upto-date record of the personnel of all Committees and of all conference groups which have held meetings at the invitation of an official of the Office of Production Management.

(4) To make a report each month to the Director General and the Associate Director General concerning the formation of Committees and such other mat-

ters as may be designated.

- (5) To perform such other duties as may be required by him to be performed by such procedure as may be prescribed from time to time by the Director General, acting in association with the Associate Director General.
- (h) Regulations Nos. 7 and 7-A and any provision of a regulation or of an order of the Office of Production Management which may be inconsistent with this Regulation, are hereby superseded and amended accordingly.

W. S. KNUDSEN, Director General. SIDNEY HILLMAN, Associate Director General. ROBERT P. PATTERSON, Under Secretary of War. FORRESTAL.

Under Secretary of the Navy.

Approved:

JOHN LORD O'BRIAN, General Counsel.

Attest:

HERBERT EMMERICH, Executive Secretary.

JANUARY 14, 1942.

[F. R. Doc. 42-773; Filed, January 28, 1942; 10:37 a. m.]

SUBCHAPTER B-PRIORITIES DIVISION PART 1003-TITANIUM PIGMENTS

Amendment No. 3 to General Preference Order M-44 To Conserve the Supply and Direct the Distribution of Titanium Pigments

Section 1003.1 (General Preference Order No. M-44) is hereby amended in the -following respect:

Paragraph (b) (6) is hereby amended to read as follows:

- (b) Additional definitions. For the purposes of this Order
- . (6) "Reserved quota percentage" \* \*. Until further prescription such percentage shall be 25%.

Effective date. This Amendment shall take effect on February 1, 1942. (P.D. Reg. 1 Amended Dec. 23, 1941, 6 F.R. 6680; O.P.M. Reg. 3 Amended, Sept. 2, 1941, 6 F.R. 4865; E.O. 8629, Jan. 7, 1941, 6 F.R. 191; E.O. 8875, Aug. 28, 1941, 6 F.R. 4483; sec. 2 (a), Public No. 671, 76th Congress, Third Session, as amended by Public No. 89, 77th Congress, First Session)

Issued this 24th day of January 1942. J. S. KNOWLSON, Acting Director of Priorities.

[F. R. Doc. 42-772; Filed, January 27, 1942; 3:42 p. m.]

PART 1032-DIRECT-CONSUMPTION SUGAR

General Preference Order No. M-55 as Amended January 24th, 1942-To Conserve the Supply and Direct the Distribution of Direct-Consumption Sugar

General Preference Order No. M-55 is hereby amended to read as follows:

Whereas it appears that the fulfillment of requirements for the defense of the United States will result in a shortage in the supply of direct-consumption sugar for the combined needs of defense, private account and export, and it is necessary in the public interest and to promote the defense of the United States. to conserve the supply and direct the distribution of direct-consumption sugar. Now, therefore, it is hereby ordered,

§ 1032.1 General Preference Order M-55—(a) Applicability of Priorities Regulation No. 1. This Order and all transactions affected thereby are subject to the provisions of Priorities Regulation No. 1 (Part 944), as amended from time to time, except to the extent that any provision hereof may be inconsistent therewith, in which case the provisions of this Order shall govern.

(b) Definitions. For the purposes of this Order:

(1) "Person" means any individual, partnership, association, business trust, corporation, governmental corporation or agency, or any organized group of persons, whether incorporated or not.

(2) "Sugar" means any grade or type of saccharine product derived from sugar-cane or sugar beets, containing

sucrose, dextrose, or levulose.
(3) "Raw sugar" means any sugars which are to be further refined or im-

proved in quality.

(4) "Direct-consumption sugar" means any sugar which is not to be further refined or otherwise improved in quality and includes raw sugar delivered to any Receiver: but sugar in liquid form which contains non-sugar solids (excluding any

foreign substance that may have been added) equal to more than 6 percentum of the total soluble solids, and sirup of cane juice produced from sugarcane grown in continental United States are not included.

(5) "Primary distributor" means any person who manufactures or imports into continental United States (excluding Alaska) direct-consumption sugar or the agent of any such person.

(6) "Secondary distributor" means any Receiver who, in 1941 sold or delivered

- sugar to another Receiver.
  (7) "Receiver" means any person who in 1941 bought or accepted delivery of direct-consumption sugar from any Primary Distributor, or who in 1941 bought or accepted delivery from any source of raw sugar to use it in the manufacture of any product for human consumption, other than Direct-Consumption sugar.
- (8) "Frozen sugar" means any sugar which a Receiver has been prohibited from using or reselling by paragraph (c) (4) of General Preference Order M-55. dated December 13, 1941, or by any other order of the Director of Priorities.
- (c) General restrictions. (1) No Primary Distributor shall deliver Direct-Consumption Sugar to any person with knowledge or reason to believe that such person is not entitled to accept delivery thereof pursuant to this Order.
- (2) Except as provided in paragraph (d) hereof, no person other than a Receiver shall receive delivery of any Direct-Consumption Sugar from a Primary Distributor; and no Receiver shall accept delivery of Direct-Consumption Sugar from any source, except as permitted by this Order.
- (3) Any Receiver who, in the usual course of his business, resells to purchasers other than ultimate household consumers more than 50 percent of the Direct-Consumption sugar he buys shall resell sugar equitably among such purchasers and shall not favor purchasers who purchase other products from him nor discriminate against purchasers who do not purchase other products from
- (d) Quota restrictions and exceptions thereto—(1) Persons in business in corresponding period in 1941. In any period specified by the Director of Priorities, any Receiver may accept delivery of a quota constituting such percentage of his use or resale of Direct-Consumption Sugar in the corresponding period of 1941 as the Director of Priorities may from time to time determine. Any such quota must be adjusted pursuant to paragraph (f) of this Order.
- (2) Persons not in business in corresponding period in 1941. Any Receiver who was not in business during the whole of the corresponding period of 1941, but was in business during the whole of the months of October, November, and December, 1941, may in any one month in 1942 accept delivery of a quota of Direct-Consumption Sugar equal to such percentage of the average of his use and resales in such months of 1941 as the Director of Priorities may determine; or if he was not in business during the whole of such months of 1941,

No. 20-2

<sup>16</sup> FR. 5934, 5996; 7 FR. 163.

he may use as a basis to determine his quota that percentage of the average of his monthly use or resale during each of such months of 1941 in which he was in business during the entire month. Any such quota must be adjusted pursuant to paragraph (f) of this Order.

(3) Advance or deferred delivery. Nothing in this Order shall be construed to prohibit acceptance of any delivery constituting part of the quota of any Receiver for any period within ten days prior to the beginning of such period. To avoid rail deliveries in less than carload lots (defined for the purposes of this Order as less than four hundred bags East of Chicago, less than six hundred bags Chicago and West of Chicago) a Receiver may receive by rail the carload lot or lots nearest his quota for any period, and adjust the excess or deficiency in determining his quota for the next ensuing period.

(4) Quota of receivers having frozen sugar. The quota of any Receiver shall be reduced according to the amount of any Frozen Sugar in his possession or control.

- (5) Deliveries not charged against quota. Notwithstanding the foregoing limitations, any primary distributor may deliver Direct-Consumption Sugar to any person, and any Receiver may accept delivery of Direct-Consumption Sugar without charging it against his quota, if such delivery or acceptance is specifically authorized by the Director of Priorities, or if such sugar is to be used or to be physically incorporated in materials to be used to fill actual orders by or contracts with:
  - (i) The Defense Supplies Corporation.
- (ii) The War and Navy Departments.(iii) The United States Maritime Commission.
- (iv) The government of any of the following countries: the United Kingdom, Canada, and other dominions; Crown Colonies and Protectorates of the British Empire, Belgium, China, Greece, the Kingdom of the Netherlands, Norway, Poland, Russia and Yugoslavia.
- (v) Any Agency of the United States Government for materials, supplies, or equipment to be delivered to, or for the account of, the government of any country listed above or any other country, including those in the Western Hemisphere, pursuant to the act of March 11, 1941, entitled "An Act to Promote the Defense of the United States." (Lend Lease Act.)
  - (vi) The American Red Cross.
- (vii) Any person requiring supplies necessary to manufacture health supplies as defined in preference rating order No. P-29 as it may be amended from time to time.
- (viii) Any person, for retail sale, on military or naval reservations or naval vessels, to military or naval personnel.
- (ix) Any person operating an ocean going vessel, documented under the laws of the United States and engaged in transportation of cargo or passengers in the foreign, coastwise, or inter-coastal trade, for necessary supplies for such vessels.
- (x) Any canner or processor, to furnish supplies to enable him to pack fruits

or vegetables, provided that he has complied with all orders of the Office of Production Management with reference to the conservation of Sugar, and further provided that any such canner or processor must file with his Supplier, from whom he is accepting delivery of Direct-Consumption Sugar, a written statement in substantially the following language, manually signed by a responsible official.

The undersigned intends to pack (quantity) of (\_\_\_\_\_).

tity) of (——).
To do this ( ) bags of sugar are needed. I have in my possession or under my control ( ) bags of Direct-Consumption Sugar. I request delivery of ( ) bags of Direct-Consumption Sugar representing the difference between the quantity of Direct-Consumption Sugar in my possession or under my control and the quantity I need in order to pack the commodity referred to above. I further represent that I have complied with all orders of the Office of Production Management with reference to the conservation of sugar and that I intend to comply with all future orders of the Office of Production Management with reference to such matters.

Name \_\_\_\_\_

A copy of such writing must be filed with the Director of Priorities. Such statement shall constitute a representation to the Office of Production Management and the Supplier that the signer is entitled to receive the amount stated. The Supplier shall be entitled to rely on such representation, unless he knows or has reason to believe it to be false.

Any Receiver using or reselling Direct-Consumption Sugar pursuant to this subparagraph (5), shall at the end of such quota period notify the Director of Priorities in writing of the amount of such use or resale and the person or persons to whom he has sold.

- (e) Frozen sugar. Sugar frozen by General Preference Order M-55 or by any other Order of the Director of Priorities, may be used or resold:
- (i) For the purposes set forth in paragraph (d) (5) above.
- (ii) By any Receiver, to the extent that his quota has been reduced as prescribed by paragraph (d) (4) above.

But such frozen sugar shall not be otherwise used or resold and shall remain subject to disposition by order of the Director of Priorities.

- (f) Election between primary and secondary distributors—(1) Election required. After March 1, 1942, no person shall accept delivery of Direct-Consumption Sugar from both Primary Distributors and Secondary Distributors. Any Receiver who in 1941 purchased or accepted delivery of sugar from both Primary Distributors and from Secondary Distributors must elect prior to February 20, 1942, whether during the period from March 1, 1942, to December 31, 1942, to accept delivery of Direct-Consumption sugar from Primary Distributors or Secondary Distributors.
- (2) Election not to accept sugar from secondary distributors. In the event that such Receiver elects not to accept delivery of Direct-Consumption Sugar from Secondary Distributors after March 1.

1942, he shall give notice of such election prior to February 20, 1942, on a form to be prescribed by the Office of Production Management, to each Secondary Distributor from whom he accepted delivery of Direct-Consumption Sugar in 1941. Each Secondary Distributor who shall receive such notice shall, in calculating the quantity of Direct-Consumption Sugar which he sold in any period of time in 1941 for the purpose of determining the quantity of Direct-Consumption Sugar to which he is entitled in the corresponding period of time in 1942, pursuant to paragraph (d) of this Order, deduct the quantity of Direct-Consumption Sugar he sold during such period of time to the person giving him such notice.

(3) Election not to accept sugar from primary distributors. In the event that any such Receiver elects no longer to accept delivery of Direct-Consumption Sugar from Primary Distributors, after March 1, 1942, he shall give notice of his election to any Secondary Distributor, on a form to be prescribed by the Office of Production Management, stating the quantities of sugar of which he accepted delivery during each month from March 1, 1941, to December 31, 1941. Any Secondary Distributor who shall receive such notice may, in calculating the quantity of Direct-Consumption Sugar which he sold in any period of time in 1941 for the purpose of determining the quantity of Direct-Consumption Sugar to which he is entitled in a corresponding period of time in 1942 pursuant to paragraph (d) of this Order, add the quantity of Direct-Consumption Sugar which the person giving such notice received from Primary Distributors during such period of time, but now elects to receive from

- (g) Applicability of Order. This Order applies only to deliveries in or for the continental United States, excluding Alaska: Provided, however, That any person who imports Direct-Consumption Sugar shall be deemed to accept delivery thereof on its arrival in the continental United States, excluding Alaska. This Order does not apply to deliveries for direct export from the United States of America, if such export shall have been duly licensed by the Administrator of Export Control.
- (h) Multiple branch companies. Companies having a number of plants, divisions, branches, or subsidiaries may elect whether to treat each or any such plant, division, branch, or subsidiary as a separate person for the purposes of this Order, but, having elected, shall adhere to such election for all purposes.
- (i) Records. Each Person participating in any transaction to which this Order applies shall keep and preserve for a period of not less than two years accurate and complete records of his inventories of the Material or Materials to which such Order relates and of the details of all transactions in such Materials. Such records shall include the dates of all contracts or purchase orders accepted, the delivery dates specified in such contracts or purchase orders, and in any preference rating certificates accompanying them, the dates of actual

deliveries thereunder, description of the Material covered by such contracts or purchase orders, description of deliveries by classes, types, quantities, weights and values, the parties involved in each transaction, the preference ratings, if any, assigned to deliveries under such contracts or purchase orders, details of Defense Orders and all other rated orders either accepted or offered and rejected, and other pertinent information.

(j) Audit and inspection. All records required to be kept by this Order shall, upon request, be submitted to audit and inspection by duly authorized representatives of the Office of Production

Management.

(k) Reports. Each person participating in any transaction to which this Order applies shall execute and file with the Office of Production Management such reports and questionnaires as said office shall from time to time request.

(1) Violations. Any Person who wilfully violates any provision of this Order, or who by any act or omission falsifies records to be kept or information to be furnished pursuant to this Order, may be prohibited from receiving further deliveries of any Material subject to allocation, and such further action may be taken as is deemed appropriate, including a recommendation for prosecution under section 35 (A) of the Criminal Code (18 U.S.C. 80).

(m) Appeal. Any Person affected by this Order who considers that compliance herewith would work an exceptional and unreasonable hardship upon him, may appeal to the Office of Production Management, setting forth pertinent facts and the reasons such person considers that he is entitled to relief. The Director of Priorities may thereupon take such action as he deems appropriate.

(n) Communications to Office of Production Management. All reports required to be filed hereunder, and all communications concerning this Order, shall, unless otherwise directed, be addressed to: Office of Production Management, Washington, D. C. Ref: M-55

(0) Effective date. (P.D. Reg. 1 Amended, Dec. 23, 1941, 6 F.R. 6680; O.P.M. Reg. 3 Amended, Sept. 2, 1941, 6 F.R. 4865; E.O. 8629, Jan. 7, 1941, 6 F.R. 191; E.O. 8875, Aug. 28, 1941, 6 F.R. 4483; sec. 2 (a), Public No. 671, 76th Congress, Third Session, as amended by Public No. 89, 77th Congress, First Session)

Amended this 24th day of January, 1942.

J. S. Knowlson, Acting Director of Priorities.

[F. R. Doc. 42-770; Filed, January 27, 1942; 3:41 p. m.]

PART 1032-DIRECT-CONSUMPTION SUGAR

§ 1032.2 Supplementary Order M-55-a. (a) The Director of Priorities hereby determines that during the month of February, 1942, the quota of Direct-Consumption Sugar Permitted Receivers under paragraph (d) of Order

No. M-55, as amended, shall be 80% of use or resale during the base period of 1941 as prescribed by the said Order No. M-55.

(b) This Order shall take effect immediately. (P.D. Reg. 1 Amended, Dec. 23, 1941, 6 F.R. 6680; O.P.M. Reg. 3 Amended, Sept. 2, 1941, 6 F.R. 4865; E.O. 8629, Jan. 7, 1941, 6 F.R. 191; E.O. 8875, Aug. 28, 1941, 6 F.R. 4483; sec. 2 (a), Public No. 671, 76th Congress, Third Session, as amended by Public No. 89, 77th Congress, First Session)

Issued this 24th day of January 1942.

J. S. Knowlson,

Acting Director of Priorities.

[F. R. Doc. 42-769; Filed, January 27, 1942;

3:41 p. m.]

#### PART 1049-INCANDESCENT LAMPS

Limitation Order L-28 To Restrict the Production of Incandescent Lamps

Whereas the demands of national defense have created a shortage of nickel, brass, copper and other materials used in the manufacture of incandescent lamps; action has already been taken to conserve the supply and direct the distribution of such materials to insure deliveries for defense and essential civilian requirements; and the present supply of these materials will be insufficient for defense and essential civilian requirements unless their use in the manufacture of incandescent lamps is curtailed;

§ 1049.1 General Limitation Order L-28—(a) Definitions. For the purposes of this Order:

(1) "Incandescent lamp" means any lamp or bulb fitting into a socket and making use of a metal or carbon filament as the source of light.
(2) "Nickel used" means the aggregate

(2) "Nickel used" means the aggregate weight of nickel used in the process of manufacture whether contained in the finished product or resulting in scrap.

(3) "Brass used" means the aggregate weight of brass used in the process of manufacture whether contained in the finished product or resulting in scrap.

(4) "Copper used" means the aggregate weight of copper (other than that contained in brass) used in the process of manufacture whether contained in the finished product or resulting in scrap.

(5) "Other metal used" means the aggregate weight of any other metal not included in subparagraphs (2), (3) and (4) used in the process of manufacture whether contained in the finished product or resulting in scrap.

(b) General restrictions. (1) In each period of three calendar months beginning with the first such period following the date of issuance of this Order, and until otherwise ordered, no manufacturer of incandescent lamps shall use in the production of such lamps (including those designed for the purposes mentioned in subparagraph (2)):

 (i) more nickel than 75% of one-fourth of the nickel used by him in the production of such lamps during 1940;

(ii) more brass than 80% of onefourth of the brass used by him in the production of such lamps during 1940; or

(iii) more copper than 80% of onefourth of the copper used by him in the production of such lamps in 1940;

(2) In each period of three calendar months beginning with the first such period following the date of issuance of this Order, and until otherwise ordered, no manufacturer of incandescent lamps shall use in the production of such lamps designed primarily for use on Christmas trees, or for advertising, decorative or display purposes, more nickel, brass, copper or any other metal than 50% of one-fourth of the nickel, brass, copper or such other metal, respectively, used by him for such purposes in the year 1940.

(3) Beginning on the first day of the first calendar month following the date of issuance of this order no manufacturer of incandescent lamps may use any materials obtained (before or after said first day of the month) with the assistance of any preference rating granted by the Director of Priorities (whether by general or limited preference order or otherwise) in the production of incandescent lamps designed primarily for use on Christmas trees or for advertising,

decorative or display purposes.

(c) Avoidance of excessive inventories. From the effective date of this Order manufacturers of incandescent lamps shall not accumulate for use in the manufacture of such lamps inventories of raw materials, semiprocessed materials, or finished parts in quantities in excess of the minimum amount necessary to maintain production of incandescent lamps at the rates permitted by this Order.

(d) Records. All persons affected by this Order shall keep and preserve for not less than two years accurate and complete records concerning inventories, production and sales.

(e) Audit and inspection. All records required to be kept by this Order shall, upon request, be submitted to audit and inspection by duly authorized representatives of the Office of Production Management.

(f) Reports. Each manufacturer to whom this Order applies shall file with the Office of Production Management such reports and questionnaires as said Office shall from time to time prescribe.

(g) Violations. Any person who wilfully violates any provision of this Order or who by any act or omission falsifies records to be kept or information to be furnished pursuant to this Order may be prohibited from receiving further deliveries of any material subject to allocation, and such further action may be taken as is deemed appropriate, including a recommendation for prosecution under section 35 (A) of the Criminal Code (18 U.S.C. 80).

(h) Appeal. Any person affected by this Order who considers that compliance therewith would work an exceptional and unreasonable hardship upon him, or that it would result in a serious problem of unemployment in the community, or

that compliance with this Order would disrupt or impair a program of conversion from non-defense to defense work, may apply for relief by addressing a letter to the Office of Production Management setting forth the pertinent facts and the reasons why such person considers that he is entitled to relief. The Director of Priorities may thereupon take such action as he deems appropriate.

(i) Application of Priorities Regulation No. 1. This Order and all transactions affected thereby are subject to the provisions of Priorities Regulation No. 1, as amended from time to time, except to the extent that any provision hereof may be inconsistent therewith, in which case the provisions of this Order shall govern.

(j) Routing of correspondence. All communications concerning this Order should be addressed to the Office of Production Management, Washington, D. C., Ref: 1–28.

(k) Effective date. This Order shall take effect immediately. (P.D. Reg. 1 Amended, Dec. 23, 1941, 6 F.R. 6680; O.P.M. Reg. 3 Amended, Sept. 2, 1941, 6 F.R. 4865; E.O. 8629, Jan. 7, 1941, 6 F.R. 191; E.O. 8875, Aug. 28, 1941; 6 F.R. 4483; sec. 2 (a), Public No. 671, 76th Congress, Third Session, as amended by Public No. 89, 77th Congress, First Session; sec. 9 Public No. 783, 76th Congress, Third Session)

Issued this 24th day of January 1942.

J. S. Knowlson,

Acting Director of Priorities.

[F. R. Doc. 42-771; Filed, January 27, 1942; 3:41 p. m.]

# CHAPTER XI—OFFICE OF PRICE ADMINISTRATION

PART 1335-CHEMICALS

AMENDMENT NO. 1 TO PRICE SCHEDULE NO. 42 1—PARAFFIN WAX

Sections 1335.458 and 1335.460 are hereby amended to read as follows:

§ 1335.458 Definitions. When used in this Schedule, the term:

(a) "Person" means an individual, partnership, corporation, association or other business entity;

(b) "Paraffin wax" means crude scale, semi-refined and fully refined paraffin wax of the grades listed in § 1335.460, Appendix A hereof, except slabs or cakes of paraffin wax weighing two pounds or less:

(c) "Seller's shipping point" means refinery or other point of distribution maintained by a refiner or seller.

§ 1335.460 Appendix A; maximum prices for parafin wax—(a) Quantities of 10,000 pounds or more. The following maximum prices, f. o. b. refinery, are established for crude scale, semi-refined and fully refined parafin wax shipped from a refinery in quantities of 10,000 pounds or more:

(1) Crude scale and semi-refined.
[Prices per pound]

,	rels o	bar- t 100 bags	50 kil	Tank	
	Solid	Slabbed	Solid	Blabbed	cars
122/124 A. M. P	.0425 .0450 .0475	.0445 .0470 .0495 .0520 .0545	.0485 .0510 .0535	.0455 .0480 .0505 .0530 .0555	.0395 .0420 .0445 .0470 .0495

(2) Fully refined.

[Prices per pound]

•	Slabs loose	Bags	Tank cars
120/122 A. M. P	\$.050 .052 .052 .056 .0385 .0615 .064 .0715 .0705 .0310 .0930	\$. 054 . 056 . 056 . 060 . 0625 . 0625 . 0655 . 0655 . 0805 . 0805 . 0805	\$. 0495 . 0515 . 0515 . 0555 . 0580 . 0610 . 0635 . 0710 . 0760 . 0305 . 0925 . 1045

In the case of a shipment of crude scale, semi-refined or fully refined paraffin wax from a seller's shipping point other than a refinery, the maximum prices are the prices listed above, plus the actual transportation charges from the refinery at which such wax was last processed to such seller's shipping point, f. o. b. such seller's shipping point. Such transportation charges shall be shown as separate items on all records and invoices.

(b) Quantities of less than 10,000 pounds. The maximum prices for crude scale, semi-refined and fully refined paraffin wax, in quantities of 1,000 pounds or more but less than 10,000 pounds, are the prices listed in subparagraphs (1) and (2) of paragraph (a) above, plus \$0.015 per pound, delivered.

(c) Imported paraffin wax—(1) Quantities of 10,000 pounds or more. The maximum prices for import shipments of crude scale, semi-refined or fully refined paraffin wax and for domestic shipments of such imported wax from a seller's shipping point located in the port of entry, in quantities of 10,000 pounds or more, are the maximum prices listed in subparagraphs (1) and (2) of paragraph (a) above, f. o. b. port of entry. In the case of domestic shipments from a seller's shipping point not located in the port of entry, the maximum prices are the maximum prices listed in subparagraphs (1) and (2) of paragraph (a) above, plus the actual transportation charges from the port of entry to such seller's shipping point, f. o. b. such seller's shipping point. Such transportation charges shall be shown as separate items on all records and invoices.

- (2) Quantities of less than 10,000 poinds. The maximum prices for import shipments of crude scale, semi-refined or fully refined paraffin wax, and for domestic shipments of such imported wax, in quantities of 1,000 pounds or more, but less than 10,000 pounds, are the maximum prices listed in subparagraphs (1) and (2) of paragraph (a) above, plus \$.015 per pound, delivered.
- (d) Export sales and sales to territories and possessions of the United States. The following maximum prices are established for export sales of crude scale, semi-refined and fully refined parafiln wax to persons in foreign countries and for sales of such wax from any state or the District of Columbia to persons in the territories or possessions of the United States:
- (1) Quantities of 10,000 pounds or more. (i) The maximum prices for shipments by vessel are the maximum prices listed in subparagraphs (1) and (2) of paragraph (a) above, plus the actual transportation charges from the refinery at which such wax was last processed to alongside vessel at the port of shipment, f. a. s. vessel at the port of shipment, plus \$.0040 per pound of paraffin wax. Such transportation charges shall be shown as separate items on all records and invoices.

(ii) The maximum prices for overland shipments to Canada and Mexico are the maximum prices established by paragraph (a) above, plus \$.0025 per pound of paraffin wax.

(2) Quantities of less than 10,000 pounds. (1) The maximum prices for shipments by vessel are the maximum prices listed in subparagraphs (1) and (2) of paragraph (a) above, f. a. s. vessel at the port of shipment, plus \$.0190 per pound of parafin wax.

- (ii) The maximum prices for overland shipments to Canada and Mexico are the maximum prices listed in subparagraphs (1) and (2) of paragraph (a) above, f. o. b. seller's shipping point, plus transportation charges over standard routes from seller's shipping point to destination, less transportation charges from seller's shipping point to the station on the boundary between the United States and Canada or Mexico, whichever the case may be, plus \$.0175 per pound of paraffin wax. In the event there is no station on the boundary, transportation charges from the seller's shipping point to that station in the United States which is closest to the boundary shall be subtracted.
- (3) Imported parafin wax. The maximum prices for shipments by vessel, and for overland shipments to Canada and Mexico, are the maximum prices established by subparagraphs (1) and (2) of this paragraph (d), except that, in place of the actual transportation charges provided by subdivision (i) of subparagraph (1) of this paragraph (d), actual transportation charges from the port of entry to alongside vessel at the port of shipment may be added.
- (4) Expenses. No expenses, commissions, or charges for services may be added

<sup>16</sup> F.R. 5962.

to the maximum prices established by subparagraphs (1), (2) and (3) of this paragraph (d), except (i) ocean freight, (ii) marine and war risk insurance and (iii) .foreign agents' commission unless the foreign agents' commission or any part thereof is received by the exporter directly or indirectly for his own use. Nothing contained in this subparagraph (4) in any way modifies or affects the transportation charges for overland shipments.

(e) Other containers. (1) The maximum prices for crude scale and semirefined paraffin wax in containers other than those specified in paragraph (a) above are the applicable maximum prices established above for such wax in slack barrels or 100 kilo bags, except that a reasonable charge may be added for additional costs, if any, of the containers. Such additional charges shall be shown as separate items on all such records and invoices.

(2) The maximum prices for fully refined paraffin wax in containers other than those specified in paragraph (a) above are the applicable maximum prices established above for such wax in slabs loose, except that a reasonable charge may be added for additional costs, if any, of the containers. Such additional charges shall be shown as separate items on all records and invoices. (E.O. Nos. 8734, 8875, 6 F.R. 1917, 4483)

This amendment No. 1 shall become effective January 30, 1942. Issued this 28th day of January 1942.

LEON HENDERSON, Administrator.

[F. R. Doc. 42-793; Filed, January, 28, 1942; 11:51 a. m.]

#### PART 1335-CHEMICALS

PRICE SCHEDULE NO. 78-OXALIC ACID

Oxalic acid is an organic acid used in the tanning of leather, in the production of celluloid, rayon, and blueprint paper, and for many other industrial purposes. It is also used in the manufacture of an explosive called "pentaerythritol."

As a direct consequence of expanded economic activity induced by the national defense program, the demand for oxalic acid has increased greatly in the last year. The price charged by producers for crystalline oxalic acid in barrels, carlot quantities, which had remained at 1034 cents per pound for five years, increased between July 1 and October 1, 1941, to 111/4 cents per pound. Numerous sales by resellers have been reported at prices ranging from twenty to forty cents per pound. Further price increases are threatened.

After investigation and conferences with members of the oxalic acid industry and representatives of other government agencies, the Office of Price Administration has found that there are no justifiable reasons for prices of crystalline oxalic acid in barrels, carlot quantities, in excess of 1114 cents per pound. Increases in such prices at this time would, therefore, be inflationary in character.

Accordingly, under the authority yested in me by Executive Order No. 8734, it is hereby directed that:

§ 1335.551 Maximum prices for oxalic acid. On and after February 2, 1942, regardless of the terms of any contract of sale or purchase, or other commitment, no person shall sell, offer to sell, deliver or transfer oxalic acid in containers of 100 pounds or more, and no person shall buy, offer to buy or accept delivery of oxalic acid in containers of 100 pounds or more at prices higher than the maximum prices set forth in Appendix A, incorporated herein as § 1335.559.\*

\*§§ 1335.551 to 1335.559 inclusive, issued pursuant to authority contained in E.O. Nos. 8734, 8875, 6 F.R. 1917, 4483.

§ 1335.552 Less than maximum prices. Lower prices than those set forth in Appendix A may be charged, demanded, paid or offered.

§ 1335.553 Evasion. The price limitations set forth in this Schedule shall not be evaded whether by direct or indirect methods in connection with a purchase, sale, delivery or transfer of oxalic acid, alone or in conjunction with any other material or by way of any commission, service, transportation or other charge or discount, premium, or other privilege, or by tying-agreement or other trade understanding, or by alteration of grades of oxalic acid or otherwise.\*

§ 1335.554 Records and reports. Every person making purchases or sales of oxalic acid in containers of 100 pounds or more after February 1, 1942, shall keep for inspection by the Office of Price Administration for a period of not less than one year, complete and accurate records of each such purchase or sale, showing the date thereof, the name and address of the buyer or the seller, the price paid or received, and the specifications and quantity, including the kind and size of the containers, of the oxalic acid purchased or sold.

Persons affected by this Schedule shall submit such reports to the Office of Price Administration as it may, from time to time require.\*

§ 1335.555 Enforcement. In the event of refusal or failure to abide by the price limitations, record and report requirements or other provisions of this

Schedule, or in the event of any evasion or attempt to evade the price limitations or other provisions of this Schedule, the Office of Price Administration will invoke all appropriate sanctions at its command including taking action to see (a) that the Congress and the public are fully informed thereof, (b) that the powers of the Government, both state and federal, are fully exerted in order to protect the public interest and interests of those persons who comply with this Schedule; (c) that full advantage will be taken of the cooperation of the various political subdivisions of state, county, and local governments by calling to the attention of the proper authorities, failures to comply with this Schedule which may be regarded as grounds for the revo-

cation of licenses and permits; and (d) that the procurement services of the Government are requested to refrain from selling to or purchasing from those persons who fail to comply with this Schedule.

Persons who have evidence of the offer, receipt, demand or payment of prices higher than the maximum prices, or of any evasion or effort to evade the provisions hereof, or of speculation or manipulation of prices of oxalic acid, or of the hoarding or accumulating of unnecessary inventories thereof, are urged to communicate with the Office of Price Administration.\*

§ 1335.556 Modification of the Schedule. Persons complaining of hardship or inequity in the operation of this Schedule may apply to the Office of Price Administration for approval of any medification thereof or exception therefrom: Provided, That no application under this section will be considered by the Office of Price Administration unless filed by persons complying with this Schedule.\*

§ 1335.557 Definitions. When used in this Schedule, the term:

(a) "Person" means an individual, partnership, association, corporation or other business entity;
(b) "Oxalic acid" means crystalline

and powdered oxalic acid.

(c) "Producer's shipping point" means any of the following points: Jersey City, N. J.; Niagara Falls, N. Y.; Buffalo, N. Y.; or Chicago Heights, Illinois.\*

§ 1335.558 Effective date of the Schedule. This Schedule shall become effective February 2, 1942.\*

§ 1335.559 Appendix A; maximum prices for oxalic acid—(a) Delivered from producers' shipping points. (1) The maximum prices for oxalic acid delivered from a producer's shipping point are established as follows:

	Car-	Less the lot qua			
	lot quan- tities	(10,000 lbs. or more)	(Less than 10,600 lbs.)		
G-vetalline Gralie Asid for	(\$ per lb.)	(\$ per lb.)	(\$ per lb.)		
Crystalline Oxalic Acid in barrels or other containers (more than 250 lbs.) Crystalline Oxalic Acid in kezs, drums, or other con-	.111/4	.11½	.121/2		
tainers (100 lbs. to 250 lbs. inclusive)	.1134	.12	.13		
rels or other containers (more than 250 lbs.) Fowdered Oxalic Acid in	.121/4	.121/2	.13½		
kezs, drums, or other con- tainers (160 lbs. to 250 lbs. inclusive)	.123/4	.13	.14		

(2) The above maximum prices are f. o. b. the producer's shipping point, with freight equalized at the rate for a shipment of identical quantity over standard routes from producers' shipping points, viz.: Jersey City, N. J.; Niagara Falls, N. Y.; Buffalo, N. Y.; or Chicago Heights, Illinois. The maximum prices which a purchaser may pay for oxalic acid delivered to him from a producer's shipping point shall not exceed the maximum prices listed above plus the transportation charge on a shipment of identical quantity to destination from that producer's shipping point from which the transportation rate to destination is

(b) Delivered from local stocks. The maximum prices for oxalic acid delivered from local stocks maintained at points other than a producer's shipping point shall not exceed a price ex seller's warehouse equal to the maximum prices listed in subparagraph (1) of paragraph (a) above, plus the transportation charge on a shipment of identical quantity over standard routes to seller's warehouse from that producer's shipping point from which the transportation rate to seller's warehouse is least.

(c) Export sales and sales to territories and possessions of the United States. The following maximum prices are established for export sales of oxalic acid to persons in foreign countries and for sales to persons in the territories or possessions of the United States, where the shipments pursuant to such sales originate in the continental United States exclusive of Alaska:

(1) The maximum prices for shipments by yessel, f. a. s. vessel at the port of shipment, are the maximum prices listed in subparagraph (1) of paragraph (a) above, plus the transportation charges on a shipment of identical quantity over standard routes to alongside vessel at the port of shipment from that producer's shipping point from which the transportation charges to alongside vessel at the port of shipment are least, plus \$.006 per pound.

(2) The maximum prices for overland shipments are the maximum prices established by paragraphs (a) above, plus \$.004 per pound.

- (3) No expenses, commissions, charges for services may be added to the maximum prices established by subparagraphs (1), (2), and (3) of this paragraph (d), except (i) ocean freight, (ii) marine and war risk insurance, (iii) in the case of overland shipments, transportation charges from seller's shipping point to destination permitted to be added by paragraphs (a) and (b) above, and (iv) foreign agent's commission unless the foreign agent's commission or any part thereof is received by the exporter directly or indirectly for his own
- (d) Containers. No charge for containers may be added to the maximum prices established above.

Issued this 28th day of January 1942. LEON HENDERSON, Administrator.

[F. R. Doc. 42-794; Filed, January 28, 1942; 11:51 a. m.]

#### PART 1335—CHEMICALS

PRICE SCHEDULE NO. 79-CARBON TETRA-CHLORIDE

Carbon tetrachloride is an important chemical used in dry cleaning fluids, fire extinguishers, fumigants, and the production of refrigerants. It is also used for the cleaning of machine tools and metal parts employed in the manufacture of airplane engines, military trucks, munitions and many other products.

As a result of economic activity induced by defense expenditures, there has been a substantial increase in the demand for carbon tetrachloride. A shortage of chlorine, essential in the manufacture of carbon tetrachloride, has restricted expansion in the production of the latter chemical. Consequently, the supply of carbon tetrachloride is inadequate. Producers' prices, after remaining constant for nearly three years, were increased on October 1, 1941, from the base price of 66 cents per gallon for drums in carload lots to 73 cents per gallon. Prices charged by resellers have advanced, in some instances, to two or three times their previous levels. Further price increases are threatened.

After complete investigation and conferences with members of the industry and representatives of other government agencies, the Office of Price Administration has determined that maximum prices should be established for carbon tetrachloride to prevent inflationary price trends in this commodity and that the maximum prices set forth below are fair and equitable.

Accordingly, under the authority vested in me by Executive Order No. 8734, it is hereby directed that:

§ 1335.601 Maximum prices for carbon tetrachloride. On and after February 2, 1942, regardless of the terms of any contract of sale or purchase, or other commitment, no person shall sell, offer to sell, deliver or transfer carbon tetrachloride in containers of five gallons or more, and no person shall buy, offer to buy or accept delivery of carbon tetrachloride in containers of five gallons or more, at prices higher than the maximum prices set forth in Appendix A, incorporated herein as § 1335.609.\*

\*\$§ 1335.601 to 1335.609, inclusive, issued under the authority contained in E.O. Nos. 8734, 8875, 6 F.R. 1917, 4483.

§ 1335.602 Less than maximum prices. Lower prices than those set forth in Appendix A may be charged, demanded, paid or offered.\*

§ 1335.603 Evasion. The price limitations set forth in this Schedule shall not be evaded whether by direct or indirect methods in connection with a purchase, sale, delivery or transfer of carbon tetrachloride, alone or in conjunction with any other material or by way of any commission, service, transportation or other charge or discount, premium, or other privilege, or by tying-agreement or other trade understanding, or otherwise.\*

§ 1335.604 Records and reports. Every person making purchases or sales of carbon tetrachloride in containers of five gallons or more on and after February 1, 1942, shall keep for inspection by the Office of Price Administration for a period of not less than one year, complete and accurate records of each such purchase or sale, showing the date thereof, the name and address of the buyer or the seller, the price paid or received, and the specifications and quantity including the size of the containers of the carbon tetrachloride purchased or sold.

Persons affected by this Schedule shall submit such reports to the Office of Price Administration as it may, from time to time, require.\*

§ 1335.605 Enforcement. In the event of refusal or failure to abide by the price limitations, record and report requirements, or other provisions of this Schedule, or in the event of any evasion or attempt to evade the price limitations or other provisions of this Schedule, the Office of Price Administration will invoke all appropriate sanctions at its command including taking action to see (a) that the Congress and the public are fully informed thereof; (b) that the powers of Government, both state and federal, are fully exerted in order to protect the public interest and the interests of these persons who comply with this Schedule: (c) that full advantage will be taken of the cooperation of the various political subdivisions of state, county, and local governments by calling to the attention of the proper authorities, failures to comply with this Schedule which may be regarded as grounds for the revocation of licenses and permits; and (d) that the procurement services of the Government are requested to refrain from selling to or purchasing from those persons who fail to comply with this Schedule.

Persons who have evidence of the offer. receipt, demand or payment of prices higher than the maximum prices, or of any evasion or effort to evade the provisions hereof, or of speculation, or manipulation of prices of carbon tetrachloride, or of the hoarding or accumulating of unnecessary inventories thereof, are urged to communicate with the Office of

Price Administration.\*

§ 1335.606 Modification of the Schedule. Persons complaining of hardship or inequity in the operation of this Schedule may apply to the Office of Price Administration for approval of any modification thereof or exception therefrom: Provided, That no application under this section shall be considered by the Office of Price Administration unless filed by persons complying with this Schedule.

§ 1335.607 Definitions. When used in this Schedule, the term:

(a) "Person" means an individual, partnership, association, corporation, or other business entity;

(b) "Seller's shipping point" means the point of manufacture or other point of distribution maintained by a producer or seller.\*

§ 1335.608 Effective date of the Schedule. This Schedule shall become

effective February 2, 1942.\*
§ 1335.609 Appendix A—Maximum prices. The following maximum prices are established for carbon tetrachloride.

	Zone 1	Zone 2	Zone 3	Zono 4
	Prices	per po	und, del	ivered
(a) Tank cars	\$. 052 <b>5</b>	\$0. <i>5</i> 75	\$0.675	\$.00
	Price	per ga	llon, deli	vered
(b) Carload lots: (i) 50-55 gol. drums (ii) 5 and 10 gal. cans (c) Less than carload	\$.73 .97	\$.80 1.01	\$.94 1,17	\$.83 1.07
lots: (i) 50-55 gal. drums (ii) 5 and 10 gal. cans	.80 1.07	. 87 3, 14	1.00 1.27	1, 17

The above maximum prices apply to deliveries in the respective Zones, regardless of the Zone from which shipment is made.

(d) Export sales and sales to territories and possessions of the United States. The following maximum prices are established for export sales of carbon tetrachloride to persons in foreign countries and for sales to persons in the territories or possessions of the United States where the shipments pursuant to such sales originate in the continental United States exclusive of Alaska:

(1) Shipments by vessel. The maximum prices for shipment by vessel are the maximum prices established by paragraphs (b) and (c) above for the Zone in which the port of shipment is located, f. a. s. vessel at the port of shipment, plus

6.5 cents per gallon.

- (2) Overland shipments. (i) The maximum prices for overland shipments in tank cars, delivered to destination in Canada or Mexico, are the maximum prices established by paragraph (a) above for that Zone from which the shipment crosses the boundary into Canada or Mexico, plus \$.003 per pound, plus transportation charges over a standard route from seller's shipping point to destination, less transportation charges over such route from seller's shipping point to the station in the United States which is at or nearest to that point on the boundary at which the shipment crosses from the United States into Canada or Mexico
- (ii) The maximum prices for overland shipments in carload lots and less than carload lots delivered to destination in Canada or Mexico, are the maximum prices established by paragraphs (b) and (c) above for that Zone from which the shipment crosses the boundary into Canada or Mexico plus \$.05 per gallon, plus transportation charges over a standard route from seller's shipping point to destination, less transportation charges over such route from seller's shipping point to the station in the United States which is at or nearest to that point on the boundary at which the shipment crosses from the United States into Canada or Mexico.
- (3) Expenses. (i) No expenses, commissions, or charges for services may be added to the maximum prices established by subparagraphs (1) and (2) of this paragraph (d), except (i) ocean freight, (ii) marine and war risk insurance, and (iii) foreign agent's commission unless the foreign agent's commission or any part thereof is received by the exporter directly or indirectly for his own use.
- (e) Zones. When used in this Schedule, the term:
- (1) "Zone 1" means the States of Connecticut, Delaware, Illinois, Indiana, Iowa, Kentucky, Maine, Maryland, Massachusetts, Michigan, Minnesota, Missouri, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, Tennessee, Vermont, Virginia, West Virginia, Wisconsin, District of Columbia and the cities of Omaha, Nebraska and Kansas City, Kansas.

- (2) "Zone 2" means the States of Alabama, Arkansas, Florida, Georgia, Kansas, Louisiana, Mississippi, Nebraska, North Dakota, Oklahoma, South Carolina, and South Dakota, excepting the cities of Omaha, Nebraska, and Kansas City, Kansas.
- (3) "Zone 3" means the States of Colorado, New Mexico, Texas, Wyoming, and that part of Montana east of but not including the following counties: Toole, Pondera, Teton, Lewis and Clark, Broadwater and Gallatin.
- water and Gallatin.
  (4) "Zone 4" means the States of Arizona, California, Idaho, Nevada, Oregon, Utah, Washington, and that part of Montana west of and including those counties mentioned above.
- (f) Containers. No charges for containers may be added to the maximum prices established above.

Issued this 28th day of January 1942.

Leon Henderson,

Administrator.

[F. R. Doc. 42-795; Filed, January 28, 1942; 11:52 a. m.]

#### PART 1335-CHEMICALS

#### PRICE SCHEDULE NO. 80-LITHOPONE

A sharp increase in the demand for lithopone has occurred in recent months as a result of the national defense program. Lithopone is an extremely important chemical, essential in the production of a great many products necessary to the armed forces and civilian population.

After investigation and conferences with other government agencies and representatives of the industry, the Office of Price Administration, in December 1941, entered into an agreement with all of the producers of lithopone whereby it was agreed that lithopone would not be sold at prices in excess of \$.0425 per pound for the normal grade delivered in bags in Eastern Territory.

Speculation by others than producers has greatly increased the resale prices of lithopone. These speculative prices are threatening to rise to even higher levels. It is necessary to curb such speculation, not only to prevent inflationary rises in the price of lithopone, but also to eliminate the danger of price rises in other industries that use lithopone.

Accordingly, under the authority vested in me by Executive Order No. 8734, it is hereby directed that:

- § 1335.651 Maximum prices for lithopone. On and after February 2, 1942, regardless of the terms of any contract of sale or purchase, or other commitment, no person shall sell, offer to sell, deliver or transfer lithopone, and no person shall buy, offer to buy or accept delivery of lithopone at prices higher than the maximum prices set forth in Appendix A, incorporated herein as § 1335.659.\*
- \*§§ 1335.651 to 1335.659, inclusive, imued under the authority contained in Executive Order Nos. 8734, 8875, 6 F.B. 1917, 4483.
- § 1335.652 Less than maximum prices. Lower prices than those set forth in Ap-

pendix A may be charged, demanded, paid or offered.\*

§ 1335.653 Evasion. The price limitations set forth in this Schedule shall not be evaded whether by direct or indirect methods in connection with a purchase, sale, delivery or transfer of lithopone, alone or in conjunction with any other material or by way of any commission, service, transportation or other charge or discount, premium, or other privilege, or by tying-agreement or other trade understanding, or otherwise.\*

§ 1335.654 Records and reports. Every person making purchases or sales of lithopone after February 1, 1942, shall keep for inspection by the Office of Price Administration for a period of not less than one year, complete and accurate records of each such purchase or sale, showing the date thereof, the name and address of the buyer and the seller, the price paid or received, and the specifications and quantity, including the size of the containers, of the lithopone purchased or sold.

Persons affected by this Schedule shall submit such reports to the Office of Price Administration as it may, from time to time, require.\*

§ 1335.655 Enforcement. In the event of refusal or failure to abide by the price limitations, record and report requirements, or other provisions of this Schedule, or in the event of any evasion or attempt to evade the price limitations or other provisions of this Schedule, the Office of Price Administration will invoke all appropriate sanctions at its command. including taking action to see (a) that the Congress and the public are fully informed thereof; (b) that the powers of the Government, both state and federal. are fully exerted in order to protect the public interest and the interests of those persons who comply with this Schedule; (c) that full advantage will be taken of the cooperation of the various political subdivisions of state, county, and local governments by calling to the attention of the proper authorities, failures to comply with this Schedule which may be regarded as grounds for the revocation of licenses and permits; and (d) that the procurement services of the Government are requested to refrain from selling to, or purchasing from those persons who fail to comply with this Schedule. Persons who have evidence of the offer, receipt, demand or payment of prices higher than the maximum prices, or of any evasion or effort to evade the provisions hereof, or of speculation or manipulation of prices of lithopone, or of the hoarding or accumulating of unnecessary inventories thereof, are urged to communicate with the Office of Price Administration.\*

§ 1335.656 Modification of the Schedule. Persons complaining of hardship or inequity in the operation of this Schedule may apply to the Office of Price Administration for approval of any modification thereof or exception therefrom: Provided, That no application under this section shall be considered by the Office of Price Administration unless filed by persons complying with this Schedule.\*

§ 1335.657 Definitions. When used in this Schedule the term:

- (a) "Person" means an individual, partnership, association, corporation, or other business entity;
- (b) "Lithopone" means the grades of lithopone listed in Appendix A hereof.

§ 1335.658 Effective date of the Schedule. This Schedule shall become effective February 2, 1942.

§ 1335.659 Appendix A; maximum prices for lithopone. The following maximum prices are established for lithopone:

#### (a) Deliveries in Eastern Territory.

G-1	Per pound delivered in bags					
Grado	Carload lots	Less than carload lots				
Normal High Strength Barium High Strength Calcium High Strength Magnesium Tifanated Zine Sulphide	\$.0425 .0560 .0560 .0575 .0560	\$.0450 .0585 .0585 .0600 .0535 .0850				

#### (b) Deliveries in Western Territory.1

Grade	Per pound delivered in bags	Per pound f. o. b. ware- house
	Carload lots	Less than carload lots
Normal High Strength Barlum High Strength Calcium High Strength Magnesium Titanated Zine Sulphide	\$.0450 .0585 .0585 .0600 .0585 .0850	\$.0475 .0610 .0610 .0625 .0610

- <sup>1</sup> When used in this Appendix, the term "Eastern Territory" means the States of New Mexico, Colorado, Wyoming, Montana and all states east thereol, and the term "Western Territory" means all other states of the United States.
- (c) Barrels. The maximum prices for deliveries of lithopone in Eastern or Western Territory in barrels are the maximum prices established above in paragraphs (a) or (b), whichever the case may be, plus one quarter of a cent per pound.
- (d) Export sales and sales to persons in territories and possessions of the United States—(1) Shipments by vessel from Eastern Territory. The maximum prices for shipment by vessel from Eastern Territory are the maximum prices established above in paragraph (a) f.a.s. vessel at the port of shipment plus \$.03 per hundred pounds.

(2) Shipments by vessel from Western Territory. The maximum prices for shipment by vessel from Western Territory are the maximum prices established above in paragraph (b) f.a.s. vessel at the port of shipment plus \$.03 per hundred pounds.

(3) Overland shipments. The maximum prices for overland shipment are the maximum prices established in paragraph (a) or (b) above, whichever the case may be, delivered to that station in the United States which is at or nearest to that point on the boundary at which the shipment crosses from the United States into Canada or Mexico plus \$.02 per hundred pounds except that for less

than carload quantities shipped from warehouses in Western Territory the maximum prices are f.o.b. warehouse plus \$02 per hundred nounds

\$.02 per hundred pounds.

(4) Expenses. No expenses, commissions, or charges for service may be added to the maximum prices established by subparagraphs (1), (2) and (3) of this paragraph (d), except (i) ocean freight, (ii) marine and war risk insurance, and (iii) foreign agents' commission unless such foreign agents' commission or any part thereof is received by the exporter directly or indirectly for his own use.

Issued this 28th day of January 1942.

LEON HENDERSON,

Administrator.

[F. R. Doc. 42-796; Filed, January 28, 1942; 11:52 a. m.]

# TITLE 46—SHIPPING

ú.

CHAPTER II—UNITED STATES MAR-ITIME COMMISSION

SUBCHAPTER C—REGULATIONS AFFECTING SUBSIDIZED VESSELS AND OPERATORS

[General Order No. 50]

PART 276—CONSTRUCTION-DIFFERENTIAL SUBSIDY REPAYMENT WHILE VESSELS NOT OPERATED IN FOREIGN TRADE

Prescribing Procedure for the Repayment to the Commission of Construction-Differential Subsidy by Owners and Charterers Whose Vessels Are Operated in Other Than Exclusively Foreign Trade

§ 276.1 Amount of and time for repayment. In every instance where a vessel, with respect to which a construction-differential subsidy has been paid or allowance therefor has been made in calculating the basic charter hire under section 714 of the Merchant Marine Act, 1936, is operated in other than exclusively foreign trade, the owner or charterer thereof shall pay to the Commission, not later than March 31 of the calendar year succeeding such operation, the proportion of the difference between the domestic and foreign cost of such vessel that is required to be paid to the Commission in such Act, and particularly sections 506 and 714 thereof.\*

§§ 276.1 and 276.2 issued under authority contained in the Merchant Marine Act, 1936, 49 Stat. 1985; 46 U.S.C., Sup., 1101.

§ 276.2 Filing of general financial statements. Every owner of a vessel for which a construction-differential subsidy has been paid and every charterer of a vessel constructed under the provisions of the Merchant Marine Act, 1936, shall file with the Commission a General Financial Statement in the form and at the times prescribed by the Commission but not less frequently than annually; the amount of the payment due the Commission on account of the operation of such vessel in other than exclusively foreign trade must be shown in Balance Sheet Account No. 430; and a schedule reflecting the details of the manner in which the amount of such payment was

determined must be made a corporate part of the General Financial Statement.\*

By Order of the United States Maritime Commission.

[SEAL]

A. J. WILLIAMS, Assistant Secretary.

JANUARY 23, 1942.

[F. R. Doc. 42-764; Filed, January 28, 1942; 9:41 a. m.]

# TITLE 49—TRANSPORTATION AND RAILROADS

CHAPTER I—INTERSTATE COM-MERCE COMMISSION

SUBCHAPTER A—GENERAL RULES AND REGULATIONS

PART 120—ANNUAL, SPECIAL OR PERIODICAL REPORTS

At a session of the Interstate Commerce Commission, Division 1, held at its office in Washington, D. C., on the 19th day of January, A. D. 1942.

The subject of the requirements of annual reports from steam railway companies and switching and terminal companies of Class I and Class II being under consideration, the following order was entered:

It is ordered, That the order of this Commission dated November 12, 1940, In the Matter of Annual Reports from Steam Railway Companies and Switching and Terminal Companies of Class I and Class II, and corresponding sections of the code of Federal Regulations be, and hereby are, annulled, effective January 1, 1942, and the following order shall become effective:

§ 120.11 Form prescribed for large and medium steam roads. (a) All steam railway companies and switching and terminal companies of Class I and Class II within the scope of Section 20, Part I of the Interstate Commerce Act be, and they hereby are, required to file annual reports for the year ended December 31, 1941, and for each succeeding year until further order, in accordance with Annual Report Form A (Large and Medium Steam Roads and Switching and Terminal Companies), which is hereby approved and made a part of this order.

(b) The annual report shall be filed, in duplicate, in the Bureau of Statistics, Interstate Commerce Commission, Washington, D. C., on or before March 31 of the year following the one to which it relates. (Sec. 20, 24 Stat. 386, Sec. 7, 34 Stat. 593, 35 Stat. 649, Sec. 14, 36 Stat. 555, Sec. 1, 38 Stat. 1196, 39 Stat. 441, Secs. 434-438, 41 Stat. 493, 494, 49 U.S.C. 20 (1)-(10))

By the Commission, division 1.
[SEAL] W. P. BARTEL,
Secretary,

[F. R. Doc. 42-780; Filed, January 28, 1042; 10:53 a. m.]

<sup>&</sup>lt;sup>1</sup>Filed as a part of the original document.

PART 120—ANNUAL, SPECIAL OR PERIODICAL REPORTS

At a session of the Interstate Commerce Commission, Division 4, held at its office in Washington, D. C., on the 20th day of January 1942.

In the matter of the order of February 2, 1939 (§ 120.15 Expenditures by Class I steam railroads) requiring Class I Steam Railroads to report expenditures amounting in the aggregate of \$5,000 or more per annum, made to others than employees being under consideration:

It is ordered, That said order of February 2, 1939, be, and it is hereby, revoked and set aside.

By the Commission, division 4.

[SEAL]

W. P. Bartel, Secretary.

[F. R. Doc. 42-779; Filed, January 28, 1942; 10:53 a. m.]

#### Notices

#### WAR DEPARTMENT.

SEVEN-DAY WEEK FOR DEPARTMENTAL AND FIELD SERVICES

Effective January 26, 1942, all Departmental and Field activities of the War Department will operate on a seven-day week basis, and all offices and activities in the District of Columbia will be open for business between the hours of 8:15 a. m. and 5:00 p. m. every day including Sunday. (R.S. 161; 5 U.S.C. 22) [Sec. II, Cir. 16, W.D., Jan. 20, 1942]

[SEAL]

E. S. Adams, Major General, The Adjutant General.

· [F. R. Doc. 42-768; Filed, January 28, 1942; 10:22 a. m.]

#### DEPARTMENT OF THE INTERIOR.

Bituminous Coal Division.

[Docket No. B-50]

In the Matter of Elfgen Coal Co. (Bert F. Elfgen) Registered Distributor, Registration No. 2712, Respondent

ORDER CANCELLING REGISTRATION AS DISTRIBUTOR AND CANCELLING HEARING

A Notice of and Order for Hearing scheduling the above-entitled matter to be heard on December 9, 1941, at St. Louis, Missouri, having been entered herein on October 9, 1941, and an Answer herein dated November 8, 1941, having been filed with the Division by said Respondent on November 12, 1941, and said Order having been subsequently amended and supplemented by orders dated November 6, 1941 and January 20, 1942, all of which orders were duly served upon the Respondent; and

The above-entitled matter having come on for hearing before a duly designated examiner of the Division on December 9, 1941, at the time and place scheduled in the aforesaid order dated

October 9, 1941, and at such time having been continued to a date and place to be thereafter designated, and subsequently, by order of the Acting Director dated January 13, 1942, having been rescheduled for hearing on February 2, 1942, at St. Louis, Missouri; and

Respondent, by petition dated January 19, 1942 and by letter of the same date referred to therein, filed with the Division on January 22, 1942, having moved (a) that his registration as a distributor be canceled; (b) that this proceeding and the hearing herein now noticed for February 2, 1942, be dismissed subject, however, to the condition that in the event the Respondent at any subsequent time makes application for registration as a distributor, the Division may require as a condition precedent to the granting of such application, the repayment of all distributor's discounts from the effective minimum prices unlawfully accepted and retained by the Respondent prior to February 2, 1942, and that in the event that the Respondent shall make such application for registration this proceeding may be reopened for the purpose of determining the amount of the discounts to be repaid by the Respondent and for the further purpose of taking such other action in this proceeding as may be appropriate, and the Respondent having represented to the Division that he would cease being actively engaged as a distributor as of February 2, 1942; and

It appearing to the Acting Director that said petition of the Respondent should be granted in the following respects and in all other respects denied.

spects and in all other respects denied.

Now, therefore, it is ordered, That the registration of the Respondent herein as a distributor be and the same is hereby canceled, as of February 2, 1942: Provided, however, That in the event that the Respondent at any time subsequent to the date hereof makes application for registration as a distributor, the Division may require as a condition precedent to the granting of such application, the repayment by Respondent of all distributor's discounts from the effective minimum prices, unlawfully accepted and retained by Respondent prior to February 2, 1942, and jurisdiction is hereby reserved for such purpose and for the purpose of taking such other action in this proceeding as may be appropriate; and

It is further ordered, That the hearing in the above-entitled matter heretofore scheduled on February 2, 1942, be and the same hereby is canceled.

Dated: January 27, 1942.

[SEAL]

Dan H. Wheeler, Acting Director.

[F. R. Doc. 42-774; Flied, January 28, 1942; 10:40 a. m.]

## [Docket No. 1658-FD]

IN THE MATTER OF NELSON L. GOULD Doing Business as Gould Sales Company, Registered Distributor, Registration No. 3634, Respondent

ORDER REVOKING AND CANCELLING REGISTRATION OF DISTRIBUTOR

This proceeding having been instituted by the Bituminous Coal Division, pursu-

ant to the Bituminous Coal Act of 1937 and \$ 304.14 of the Rules and Regulations for the Registration of Distributors, to investigate and determine whether Nelson L. Gould, doing business as Gould Coal Sales Company, a registered distributor (Registration No. 3634), St. Louis, Missouri, the respondent has violated the Act, the Marketing Rules and Regulations, the Rules and Regulations for Registration of Distributors, or the "Agreement by Registered Distributor";

The respondent having filed an answer; Pursuant to an Order of the Director and after due notice to all interested persons, a hearing in this matter having been held on October 9, 1941, before W. A. Shipman, a duly designated Examiner of the Division, at a hearing room thereof in St. Louis, Missouri, at which all interested persons were afforded an opportunity to be present, adduce evidence, cross-examine witnesses, and otherwise be heard and at which the respondent appeared;

The preparation and filing of a report by the Examiner having been waived, and the record in the proceeding having thereupon been submitted to the under-

signed;

The undersigned having made Findings of Fact and Conclusions of Law and having rendered an Opinion, which are

filed herewith;

Now, therefore, it is ordered, That the registration of the respondent, Nelson L. Gould, doing business as Gould Coal Sales Company, as a distributor (Registration No. 3634), be and it hereby is revoked and cancelled, effective 15 days from the date hereof.

It is further ordered, That no petition by the respondent seeking reinstatement as a registered distributor will be entertained within six months from the date hereof.

It is further ordered. That in the event the respondent herein seeks reinstatement as a registered distributor he shall submit, together with his petition for reinstatement, to the Division an affidavit verifying that during the period his registration as a registered distributor was revoked and cancelled, the respondent neither directly nor indirectly transacted business as a registered distributor, nor received nor was promised any discount which distributors are entitled to receive by virtue of registration, and verifying that the respondent has returned to the producers all discounts collected by him on coals resold to Seidel Coal and Coke Company.

Dated: January 26, 1942.

[SEAL]

Dan H. Wheeler, Acting Director.

[F. R. Doc. 42-775; Filed, January 28, 1942; 10:40 a.m.]

#### [Docket No. 1718-FD]

In the Matter of Richard Almond & George Galravy, Defendant

ORDER REVOKING AND CANCELING CODE MEMBERSHIP

A complaint having been filed on May 9, 1941, with the Bituminous Coal Division, pursuant to the provisions of section

<sup>14</sup> F.R. 598.

No. 20-3

4 II (j) and 5 (b) of the Bituminous Coal Act of 1937, by District Board 22, alleging willful violation by Richard Almond & George Galbavy, the defendant, a code member in District 22, of the Bituminous Coal Code and the rules and regulations thereunder by:

(a) selling for shipment by truck on various dates 36.75 net tons of 1" lump coal (Size Group 2) produced at its Georges Mine (Mine Index No. 101), located in Subdistrict No. 7 of District 22, and delivering the same by truck at a delivered price which was the same price as the minimum f. o. b. mine price, with-out adding thereto the cost of transportation; and

(b) filing false sales slips covering such sales, in violation of Rule 3, section XII, of the Marketing Rules and Regulations.

Pursuant to Orders of the Director and Acting Director, and upon due notice to all interested persons, a hearing in this matter having been held on November 15, 1941, before Scott A. Dahlquist, a duly designated Examiner of the Division, at a hearing room thereof in Billings, Montana;

The preparation and filing of a report by the Examiner having been waived and the matter having been presented to the

undersigned:

The undersigned having made Findings of Fact, Conclusions of Law, and having rendered an Opinion, which are filed herewith:

Now, therefore, it is ordered, That the code membership of the defendant, Richard Almond & George Galbavy, a code member in District 22, operating the Georges Mine (Mine Index No. 101) and the Blue Poney Mine (Mine Index No. 281) in District 22, be and it is hereby

revoked and canceled; and
It is further ordered, That prior to any reinstatement of the defendant, Richard Almond & George Galbavy, a partner-ship, or Richard Almond and George Galbavy, partners therein, to membership in the Code, the defendant, or any of the individual partners thereof, shall pay to the United States a tax in the amount of \$57.33, as provided in section 5 (c) of the Bituminous Coal Act of 1937.

Dated: January 26, 1942.

[SEAL]

DAN H. WHEELER, Acting Director.

[F. R. Doc. 42-776; Filed, January 28, 1942; 10:40 a. m.]

#### [General Docket No. 12]

IN THE MATTER OF PRESCRIBING DUE AND REASONABLE MAXIMUM DISCOUNTS OR PRICE ALLOWANCES BY CODE MEMBERS TO "DISTRIBUTORS" UNDER SECTION 4, PART II (h) OF THE BITUMINOUS COAL ACT OF 1937, AND ESTABLISHING RULES AND REGULATIONS FOR THE MAINTENANCE AND OBSERVANCE BY DISTRIBUTORS IN THE RESALE OF COAL, OF THE PRICES AND MARKETING RULES AND REGULATIONS PROVIDED BY SECTION 4 OF THE ACT; AND IN THE MATTER OF THE PETITION OF THE BITUMINOUS COAL PRODUCERS' BOARD FOR DISTRICT NO. 12 FOR AMENDMENT OF SCHEDULE OF MAXIMUM DISCOUNTS WITH RESPECT TO THE SEVERAL SIZES OF COALS PRODUCED IN DISTRICT NO. 12

ORDER RESCHEDULING HEARING

The above-entitled matter having been originally scheduled for hearing on December 9, 1941, and by order dated December 6, 1941, having been postponed to a date to be thereafter designated; and

The petitioner and Scandia Coal Company, intervenor, having requested that said hearing be rescheduled for February 3, or February 4, 1942; and
It appearing that the place and date of

such hearing should now be designated; Now, therefore, it is ordered, That the hearing in the above-entitled matter be and the same is hereby set for February 4. 1942. at 10 a. m. at the place and before the officer heretofore designated.

Dated: January 26, 1942.

[SEAL]

DAN H. WHEELER, Acting Director.

[F. R. Doc. 42-777; Filed, January 28, 1942; 10:40 a. m.]

#### DEPARTMENT OF LABOR.

Wage and Hour Division.

NOTICE OF ISSUANCE OF SPECIAL CERTIFI-CATES FOR THE EMPLOYMENT OF LEARNERS UNDER THE FAIR LABOR STANDARDS ACT of 1938

Notice is hereby given that Special Certificates authorizing the employment of learners at hourly wages lower than the minimum rate applicable under section 6 of the Act are issued under section 14 thereof and § 522.5 (b) of the Regulations issued thereunder (August 16, 1940, 5 F.R. 2862) to the employers listed below effective January 29, 1942.

The employment of learners under these Certificates is limited to the terms and conditions as designated opposite the employer's name. These Certificates are issued upon the employers' representations that experienced workers for the learner occupations are not available for employment and that they are actually in need of learners at subminimum rates in order to prevent curtailment of opportunities for employment. The Certificates may be cancelled in the manner provided for in the Regulations and as indicated on the Certificate. Any person aggrieved by the issuance of these Certificates may seek a review or reconsideration thereof.

NAME AND ADDRESS OF FIRM, PRODUCT, NUM-BER OF LEARNERS, LEARNING PERIOD, LEARNER WAGE, LEARNER OCCUPATIONS, EXPIRATION DATE

Colette Manufacturing Company, Santurce, Puerto Rico; Hairnet Industry; for expansion purposes; 2 learners in the occupation of "covering elastics" at 15¢ an hour for the first 240 hours: 221/26 an hour for the second 240 hours, and 25¢ an hour for every hour thereafter: 3 learners in the occupation of "machine knotting" at 15¢ an hour for the first 240 hours; 221/2¢ an hour for the second

240 hours, and 25¢ an hour for every hour thereafter; 3 learners in the occupation of "machine clipping" at 15¢ an hour for the first 240 hours; 22½¢ an hour for the second 240 hours, and 25¢ an hour for every hour thereafter; 3 learners in the occupation of "examining" at 15¢ an hour for the first 320 hours: 221/2d an hour for the second 320 hours, and 25¢ an hour for every hour thereafter; 6 learners in the occupation of "knotting" at 15¢ an hour for the first 480 hours; 20¢ an hour for the second 480 hours: and 25¢ an hour for every hour thereafter; 11 learners in the occupation of "spooling" at 15¢ an hour for the first 480 hours; 22½¢ an hour for the second 480 hours; and 25¢ an hour for every hour thereafter; 14 learners in the occupation of "warping" at 15¢ an hour for the first 480 hours; 17½¢ an hour for the second 480 hours; 20¢ an hour for the third 480 hours; 221/2¢ an hour for the fourth 480 hours, and 25¢ an hour for every hour thereafter; 13 learners in the occupation of "knitting" at 15¢ an hour for the first 240 hours; 20¢ an hour for the second 240 hours; and 25¢ an hour for every hour thereafter. This certifi-cate effective January 15, 1942 and shall remain in effect for a period not exceeding six months thereafter.

Signed at Washington, D. C., this 28th day of January 1942.

> MERLE D. VINCENT, Authorized Representative of the Administrator.

[F. R. Doc. 42-797; Filed, January 28, 1942; 12:00 m.]

NOTICE OF ISSUANCE OF SPECIAL CERTIFI-CATES FOR THE EMPLOYMENT OF LEARN-ERS UNDER THE FAIR LABOR STANDARDS ACT OF 1938

Notice is hereby given that Special Certificates authorizing the employment of learners at hourly wages lower than the minimum wage rate applicable under section 6 of the Act are issued under section 14 thereof, Part 522 of the Regulations issued thereunder (August 16, 1940, 5 F.R. 2862) and the Determina-tion and Order or Regulation listed below and published in the FEDERAL REGIS-TER as here stated.

Apparel Learner Regulations, September 7, 1940 (5 F.R. 3591).

Men's Single Pants, Shirts and Allied Garments and Women's Apparel Industries, September 23, 1941 (6 F.R.

Artificial Flowers and Feathers Learner Regulations, October 24, 1940 (5 F.R.

Glove Findings and Determination of February 20, 1940, as amended by Administrative Order of September 20, 1940 (5 F.R. 3748).

Hosiery Learner Regulations, September 4, 1940 (5 F.R. 3530).

Independent Telephone Learner Regulations, September 27, 1940 (5 F.R. 3829).

Knitted Wear Learner Regulations, October 10, 1940 (5 F.R. 3982).

Millinery Learner Regulations, Custom Made and Popular Priced, August 29, 1940 (5 F.R. 3392, 3393).

Textile Learner Regulations, May 16, 1941 (6 F.R. 2446).

Woolen Learner Regulations, October

30, 1940 (5 F.R. 4302).

Notice of Amended Order for the Employment of Learners in the Cigar Manufacturing Industry, July 29, 1941 (6 F.R. 3753).

The employment of learners under these Certificates is limited to the terms and conditions as to the occupations, learning periods, minimum wage rates, et cetera, specified in the Determination and Order or Regulation for the industry designated above and indicated opposite the employer's name. These Certificates become effective January 29, 1942. The Certificates may be cancelled in the manner provided in the Regulations and as indicated in the Certificates. Any person aggrieved by the issuance of any of these Certificates may seek a review or reconsideration thereof.

NAME AND ADDRESS OF FIRM, INDUSTRY, PRODUCT, NUMBER OF LEARNERS AND EX-PIRATION DATE

#### Apparel

N. Kasover, 229 North 4th Street, Easton, Pennsylvania; Men's Trousers; 5 percent (T); January 29, 1943.

Michaels, Stern and Company, Incorporated, 317 Child Street, Rochester, New York; Men's & Boys' Clothing; 5 percent (T); January 29, 1943.

Philadelphia Pad and Binding Company, Inc., 1001–07 Filbert Street, Philadelphia, Pennsylvania; Canvas Coat Fronts; 5 learners (T); January 29, 1943.

Philadelphia Pants Company, 26th and Reed Streets, Philadelphia, Pennsylvania; Pants; 5 percent (T); January 29, 1943.

Rough Rider Manufacturing Company, Napa, California; Men's & Boys' Corduroy and Wool Trousers and Sport Coats; 10 percent (T); January 29, 1943.

Stasny-Nachtman Tailoring Company, 17 S. E. 11th Avenue, Portland, Oregon; Men's Suits, Men's Overcoats; 5 learners (T); January 29, 1943.

Single Pants, Shirts, and Allied Garments and Women's Apparel

Commercial Children's Wear Company, High Bridge, New Jersey; Dresses; 10 percent (T); January 29, 1943.

Fineform Brassiere Company, Inc., 31 West 27th Street, New York, New York; Girdles and Brassieres; 10 percent (T); May 14, 1942.

Finesilver Manufacturing Company, Camaron Street, San Antonio, Texas; Work Clothing, Shirts and Pants; 20 learners (T); January 29, 1943.

Jaco Pants Company, Inc., Railroad Street, Statham, Georgia; Pants; 10 percent (T); January 29, 1943.

S. Kantor Company, 31 S. 8th Street, Lebanon, Pennsylvania; Ladies' Blouses; 10 percent (T); January 29, 1943.

Lady Ester Lingerie Corporation, 10th and Walnut Streets, Berwick, Pennsylvania; Ladies' Underwear and Outer Apparel; 10 percent (T); January 29, 1943.

Marjorie Montgomery Company, 2845 West Seventh Street, Los Angeles, Cali-

fornia; Dresses, Beachwear, Play Togs; 10 percent (T); January 29, 1943. Muscatine Pants and Overall Com-

Muscatine Pants and Overall Company, 414–416 E. Third Street, Muscatine, Iowa; Work Clothing; 3 learners (T); January 29, 1943.

Penn State Underwear Mills, Inc., 601 N. Jordan Street, Allentown, Pennsylvania; Overalls and Sun Sults; 10 percent (T); January 29, 1943. Snelbaker Manufacturing Company,

Snelbaker Manufacturing Company, 17–19 East Simpson Street, Mechanics-burg, Pennsylvania; Work Shirts and Work Pants; 10 percent (T); January 29, 1943.

Southwestern Jacket Manufacturing Company, Inc., 332 West Commerce Street, San Antonio, Texas; Washable Cotton Uniforms; 5 learners (T); January 29, 1943.

Star Foundations, Inc., 39 West 32nd Street, New York, New York; Women's Undergarments; 2 learners (T); May 14, 1942.

The Star Union Company of Tennessee, Inc., Manchester, Tennessee; Pajamas; 10 percent (T); January 29, 1943.

Woods Manufacturing Company, 200 Garrison Avenue, Fort Smith, Arkansas; Dress Trousers (Men's, Young Men's and Boys'); 10 percent (T); January 29, 1943.

#### Gloves

The Booster Glove Company, 2068–76 Eiston Avenue, Chicago, Illinois; Work Gloves; 1 learner (T); January 29, 1943.

#### Hosiery

Caswell Knitting Mills, Inc., Wall Street, Yanceyville, North Carolina; Full Fashioned Hosiery; 10 percent (T); January 29, 1943.

McDonough Hostery Mills, Inc., Sims Street, McDonough, Georgia; Seamless Hosiery; 5 learners (E); September 29, 1942.

The Millfay Manufacturing Company, 22 Fay Street, Buffalo, New York; Full Fashioned Hosiery; 10 percent (T); January 29, 1943. (This certificate replaces one issued bearing expiration date of February 5, 1942.)

Nickels and Nickels, 2545 N. Broad

Nickels and Nickels, 2545 N. Broad Street, Philadelphia, Pennsylvania; Full Fashioned Hosiery; 2 learners (T); January 29, 1943.

Thomas Mills, Inc., 319 Mallory Street, High Point, North Carolina; Seamless Hosiery; 15 learners (T); September 29, 1942.

Town House Hosiery Mills, Inc., U. S. Highway #11, Chilhowie, Virginia; Full Fashioned Hosiery; 5 percent (T); January 29, 1943.

Williamson Hoslery Mills, Englewood, Tennessee; Seamless Hoslery; 6 learners (E); September 29, 1942.

York United Hosiery, Inc., East Street and P. R. R., York, Pennsylvania; Full Fashioned Hosiery; 10 percent (T); January 29, 1943.

#### Telephone

Clarke County Telephone Company, Osceola, Iowa; to employ learners as commercial switchboard operators at its Osceola Exchange, Osceola, Iowa; until January 29, 1943.

Moore Telephone System, 201 Montague Avenue, Caro, Michigan; to employ learners as commercial switchboard

operators at its Caro Exchange, Caro, Michigan; until January 29, 1943.

#### Knitted Wear

Merit Knitting Mill, 84-22—101 Avenue, Özone Park, New York; Knitted Outerwear; 2 learners (T); July 29, 1942.

#### Textile.

Canisteo Silk Corporation, Russell Street, Canisteo, New York; Yarn; 6 learners (T); January 29, 1943.

Signed at Washington, D. C., this 28th day of January 1942.

Merle D. Vincent, Authorized Representative of the Administrator.

[F. R. Doc. 42-793; Filed, January 28, 1942; 12:00 m.]

Notice of Change in Date for the Filing of Briefs in the Matter of the Recommendation of Industry Committee No. 37 for Minimum Wage Rate in the Cigar Industry

Whereas the notice of opportunity to submit written briefs in the matter of the recommendation of Industry Committee No. 37 for a minimum wage rate in the cigar industry (R-1724) provided that the Administrator of the Wage and Hour Division would receive written briefs (not fewer than 12 copies) on or before February 10, 1942, at the Department of Labor, Washington, D. C., from any person who entered an appearance at said hearing, and;

Whereas it now appears appropriate to change the date for the submission of the briefs.

Now therefore, notice is hereby given that the date for the submission of the briefs be changed and that the Administrator will receive written briefs (not fewer than 12 copies) on or before February 14, 1942, at the Department of Labor, Washington, D. C., from any person who entered an appearance at said hearing. This order shall in no way affect the date for oral argument of Industry Committee No. 37 for minimum wages in the cigar industry and said oral argument will still be heard on February 17, 1942.

Signed at Washington, D. C., this 28th day of January 1942.

THOMAS W. HOLLAND,

Administrator.

[F. R. Doc. 42-799; Filed, January 28, 1942; 12:00 m.)

#### CIVIL AERONAUTICS BOARD.

[Docket Nos. 510, 662, 663, 672, 706]

IN THE MATTER OF THE APPLICATION OF AMERICAN AIRLINES, INC., FOR A CERTIFICATE OF PUBLIC CONVENIENCE AND NECESSITY; FOR APPROVAL OF THE ACQUISITION OF CONTROL OF AMERICAN AIRLINES DE MEXICO, S. A.; AND THE PETITIONS OF LAREDO, EAGLE PASS, AND SAN ANTONIO, TEXAS, FOR AIR TRANSPORTATION SERVICE

#### NOTICE OF ORAL ARGUMENT

Notice is hereby given, pursuant to the Civil Aeronautics Act of 1938, as amended. particularly sections 401 and 1001 of said Act, in the above-entitled proceeding, that oral argument is hereby assigned to be held on January 31, 1942, at 10:00 a.m. (Eastern Standard Time) in Room 5042 Commerce Building, 14th Street and Constitution Avenue NW., Washington, D. C., before the Board.

Dated Washington, D. C., January 27, 1942.

By the Civil Aeronautics Board.

[SEAL] DARWIN CHARLES BROWN,

Secretary.

[F. R. Doc. 42-765; Filed, January 28, 1942; 10:22 a. m.]

[Docket Nos. 405, 406, 443, 457, 559, 568]

IN THE MATTER OF THE APPLICATIONS OF ALASKA AIR LINES, INC., PACIFIC ALASKA AIRWAYS, INC., AND WOODLEY AIRWAYS FOR CERTIFICATES OF PUBLIC CONVENIENCE AND NECESSITY AND AMENDMENT OF EXISTING CERTIFICATES OF PUBLIC CONVENIENCE AND NECESSITY AUTHORIZING AIR TRANSPORTATION TO AND FROM ANCHORAGE, ALASKA; ALASKA AIR LINES, INC., FOR APPROVAL OF CERTAIN INTERLOCKING RELATIONSHIPS, AND APPROVAL OF THE PURCHASE OF CERTAIN PROPERTIES OF LAVERY AIRWAYS BY PACIFIC ALASKA AIRWAYS, INC., AND A CONSOLIDATION OF ALASKA AIR LINES, INC., WITH WOODLEY AIRWAYS

# NOTICE OF POSTPONEMENT OF ORAL ARGUMENT

Notice is hereby given, pursuant to the Civil Aeronautics Act of 1938, as amended, particularly sections 401, 408, 409 and 1001 of said Act, in the above-entitled proceeding that oral argument before the Board, now assigned for January 29, 1942, is postponed to a date to be hereafter assigned.

Dated Washington, D. C., January 27, 1942.

By the Civil Aeronautics Board.

[SEAL] DARWIN CHARLES BROWN

Darwin Charles Brown, Secretary.

[F. R. Doc. 42-792; Filed, January 28, 1942; 11:38 a. m.]

SECURITIES AND EXCHANGE COM-MISSION.

[File No. 812-256]

IN THE MATTER OF CARIB SYNDICATE, LIM-ITED

NOTICE OF AND ORDER FOR HEARING

At a regular session of the Securities and Exchange Commission, held at its office in the City of Washington, D. C., on the 27th day of January, A. D. 1942.

An application having been duly filed

An application having been duly filed by the above named applicant under and pursuant to section 6 (c) of the provisions of the Investment Company Act of 1940 for an order of temporary exemption to permit the transmittal of reports to stockholders, at a date later than that prescribed by Rule N-30D-1 but in any event on or before March 15, 1942; It is ordered, That a hearing on the matter of the application of the above named applicant under and pursuant to Section 6 (c) of the Investment Company Act of 1940 be held on January 31, 1942, at 10:00 o'clock in the forenoon of that day at the Securities and Exchange Building, 1778 Pennsylvania Avenue Northwest, Washington, D. C. On such day the hearing room clerk in Room 1102 will advise the interested parties where such hearing will be held.

It is further ordered, That Charles S. Lobingier, Esquire, or any officer or officers of the Commission designated by it for that purpose shall preside at such hearing on such application. The officer so designated to preside at any such hearing is hereby authorized to exercise all the powers granted to the Commission under sections 41 and 42 (b) of the Investment Company Act of 1940 and to trial examiners under the Commission's Rules of Practice.

Notice of such hearing is hereby given to the above named applicant and to any other person or persons whose participation in such proceedings may be in the public interest or for the protection of investors.

By the Commission.

[SEAL]

Francis P. Brassor, Secretary.

[F. R. Doc. 42-785; Filed, January 28, 1942; 11:32 a. m.]

[File No. 812-257]

IN THE MATTER OF UNITED GAS AND ELEC-TRIC CORPORATION

NOTICE OF AND ORDER FOR HEARING

At a regular session of the Securities and Exchange Commission, held at its office in the City of Washington, D. C. on the 27th day of January, A. D. 1942.

An application having been filed by the above named applicant under and pursuant to the provisions of section 6 (c) of the Investment Company Act of 1940 for an order of temporary exemption to permit the transmittal of reports to stockholders at a date later than that prescribed by Rule N-30D-1 but in any event on or before March 2, 1942.

It is ordered, That a hearing on the aforesaid application be held on January 31, 1942 at 10:00 o'clock of the forenoon of that day in the Securities and Exchange Commission Building, 1778 Pennsylvania Avenue NW., Washington, D. C. On such day the hearing room clerk in Room 1102 will advise interested parties where such hearing will be held.

It is further ordered, That Charles S. Lobingier, Esquire or any other officer or officers of the Commission designated by it for that purpose shall preside at the hearing on such matter. The officer so designated to preside at such hearing is hereby authorized to exercise all the powers granted to the Commission under sections 41 and 42 (b) of the Investment Company Act of 1940 and to trial examiners under the Commission's Rules of Practice.

Notice of such hearing is hereby given to the above named applicant and to any other persons whose participation in such proceedings may be in the public interest or for the protection of investors.

By the Commission.

[SEAL] Francis P. Brassor, Secretary.

[F. R. Doc. 42-786; Filed, January 28, 1942; 11:32 a. m.]

[File No. 812-258]

IN THE MATTER OF EMPIRE POWER CORPORATION

NOTICE OF AND ORDER FOR HEARING

At a regular session of the Securities and Exchange Commission, held at its office in the City of Washington, D. C. on the 27th day of January, A. D. 1942.

An application having been filed by the above named applicant under and pursuant to the provisions of section 6 (c) of the Investment Company Act of 1940 for an order of temporary exemption to permit the transmittal of reports to stockholders at a date later than that prescribed by Rule N-30D-1 but in any event on or before March 2, 1942.

It is ordered, That a hearing on the aforesaid application be held on January 31, 1942 at 10:00 o'clock of the forenoon of that day in the Securities and Exchange Commission Building, 1778 Pennsylvania Avenue NW., Washington, D. C. On such day the hearing room clerk in Room 1102 will advise interested parties where such hearing will be held.

It is further ordered, That Charles S. Lobingier, Esquire or any other officer or officers of the Commission designated by it for that purpose shall preside at the hearing on such matter. The officer so designated to preside at such hearing is hereby authorized to exercise all the powers granted to the Commission under Sections 41 and 42 (b) of the Investment Company Act of 1940 and to trial examiners under the Commission's Rules of Practice.

Notice of such hearing is hereby given to the above named applicant and to any other persons whose participation in such proceedings may be in the public interest or for the protection of investors.

By the Commission.

[SEAL]

Francis P. Brassor, Secretary.

[F. R. Doc. 42-787; Filed, January 28, 1942; 11:32 a. m.]

[File No. 70-480]

In the Matter of Kansas City Gas Company

ORDER GRANTING APPLICATION

At a regular session of the Securities and Exchange Commission, held at its office in the City of Washington, D. C., on the 27th day of January, A. D. 1942.

Kansas City Gas Company, a subsidiary of Cities Service Company, a registered holding company, having filed an application pursuant to the Public Utility Holding Company Act of 1935, particularly the first sentence of section 6 (b) thereof, for an exemption from the provisions of section 6 (a) thereof, regarding the issuance of a note on or prior to January 31, 1942, and maturing nine months from date, in the amount of \$1,200,000, bearing interest at the rate of 2% per annum, payable to Commerce Trust Company, Kansas City, Missouri, the proceeds to be used, together with \$1,066,000 of the company's cash funds available for the purpose, to pay at maturity its First Mortgage Gold Bonds, Series A, 6%, due February 1, 1942 presently outstanding in the aggregate principal amount of \$2,266,000; and

Said application having been filed on January 8, 1942, and notice of said filing having been duly given in the form and manner prescribed by Rule U-23 promulgated pursuant to said Act, and the Commission not having received a request for a hearing with respect to said application within the period specified by said notice or otherwise and not having ordered a hearing thereon; and

The above-named company having requested that said application, as filed or as amended, be granted as soon as practicable prior to February 1, 1942; and

The Commission deeming it appropriate in the public interest and in the interest of investors and consumers to grant the application for exemption from the provisions of Section 6 (a) of said Act, subject to the terms and conditions prescribed in Rule U-24;

It is hereby ordered, Pursuant to said Rule U-23 and the applicable provisions of said Act, and subject to the terms and conditions prescribed in Rule U-24 that the aforesaid application be and it here-

by is granted forthwith;
By the Commission. (Commissioner
Healy dissenting for the reasons set forth
in his memorandum of April 1, 1940).

[SEAL] Francis P.

Francis P. Brassor, Secretary.

[F. R. Doc. 42-788; Filed, January 28, 1942; 11:32 a. m.]

# [File No. 70-472]

IN THE MATTER OF MAINE SEABOARD PAPER, COMPANY AND THE WRIGHT COMPANY

#### ORDER GRANTING APPLICATIONS

At a regular session of the Securities and Exchange Commission held at its office in the City of Washington, D. C., on the 26th day of January, A. D. 1942.

Maine Seaboard Paper Company and The Wright Company, subsidiary companies of New England Public Service Company, a registered holding company, having filed applications pursuant to Sections 6 (b) and 10 of the Public Utility Holding Company Act of 1935 regarding the acquisition by The Wright Company of the S. S. Malang, regarding the issuance and sale by The Wright Company to Maine Seaboard Paper Company of 1750 shares of common stock, having a par value of \$100 per share, at the aggregate par value of such stock and its \$175,000 One Year Promissory Note, and regarding the acquisition of such securities by Maine Seaboard Paper Company:

It is ordered, That said applications be and the same hereby are granted subject to the terms and conditions of Rule U-24.

By the Commission.

[SEAL] FRANCIS P. BRASSOR, Secretary.

[F. R. Doc. 42-789; Filed, January 28, 1942; 11:33 a. m.]

#### [File No. 70-479]

IN THE MATTER OF INTERNATIONAL UTILITIES CORPORATION

ORDER PERMITTING DECLARATION TO BECOME EFFECTIVE

At a regular session of the Securities and Exchange Commission, held at its office in the City of Washington, D. C., on the 27 day of January, A. D. 1942.

The above-named person having filed a declaration pursuant to the Public Utility Holding Company Act of 1935, particularly section 12 (c) thereof and Rule U-46 thereunder, regarding the declaration and payment by International Utilities Corporation, a registered holding company, out of capital or unearned surplus, of a regularly quarterly dividend on February 1, 1942, on its \$3.50 Prior Preferred Stock, at the rate of 87½¢ per share on the 98,967 shares of such stock presently outstanding, the aggregate amount of such payment being \$86.596.13:

Said declaration having been filed on January 8, 1942, and a certain amendment having been filed thereto on January 19, 1942, and notice of said filing having been duly given in the form and manner prescribed by Rule U-23 promulgated pursuant to said Act, and the Commission not having received a request for a hearing with respect to said declaration within the period specified in the said notice, or otherwise, and not having ordered a hearing thereon; and

The above-named person having requested that said declaration, as amended, become effective on or about January 23, 1942; and

The Commission deeming it appropriate in the public interest and in the interest of investors and consumers to permit said declaration, as amended, to become effective, and being satisfied that the effective date of such declaration, as amended, should be advanced;

It is hereby ordered, Pursuant to Rule U-23 and the applicable provisions of said Act and subject to the terms and conditions prescribed in Rule U-24, that the aforesaid declaration, as amended,

be, and the same hereby is, permitted to become effective forthwith.

By the Commission.

[SEAL] FRANCIS P. BRASSOR,
Secretary.

[F. R. Doc. 42-790; Filed, January 28, 1942; 11:33 a. m.]

[File No. 70-488]

In the Matter of Central New York
Power Corporation

#### NOTICE REGARDING FILING

At a regular session of the Securities and Exchange Commission, held at its office in the City of Washington, D. C. on the 27th day of January, A. D. 1942.

Notice is hereby given that a declaration or application (or both) has been filed with this Commission pursuant to the Public Utility Holding Company Act of 1935 by the above-named party or parties; and

Notice is further given that any interested person may, not later than February 10, 1942 at 4:30 P. M., E. S. T., request the Commission in writing that a hearing be held on such matter, stating the reasons for such request and the nature of his interest, or may request that he be notified if the Commission should order a hearing thereon. At any time thereafter such declaration or application, as filed or as amended, may become effective or may be granted, as provided in Rule U-23 of the Rules and Regulations promulgated pursuant to said Act or the Commission may exempt such transaction as provided in Rules U-20 (a) and U-100 thereof. Any such request should be addressed: Secretary, Securities and Exchange Commission, Washington, D. C.

All interested persons are referred to said declaration or application, which is on file in the office of said Commission, for a statement of the transactions therein proposed, which are summarized below:

Central New York Power Corporation, a subsidiary of Niagara Hudson Power Corporation, in turn a subsidiary of The United Corporation, a registered holding company, proposes to issue and sell to Metropolitan Life Insurance Company \$1,000,000 aggregate principal amount of its General Mortgage Bonds, 2%% Series due 1965 at a price of 97.90% of the principal amount thereof plus accrued interest from January 1, 1942 to the clesing date. The proceeds are proposed to be used, together with other funds of the Company, to pay at maturity a like principal amount of Five Per Cent. Forty Year Gold Bonds due April 1, 1942.

The Company has designated section 6 (b) of the Act as applicable to the proposed transactions.

By the Commission.

[SEAL] FRANCIS P. BRASSOR,
Secretary.

[F. R. Doc. 42-791; Filed, January 28, 1942; 11:33 a. m.]